



**Cavanaugh Macdonald**  
CONSULTING, LLC  
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**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**TEACHERS RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2021**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 17, 2022

Board of Trustees  
Teachers Retirement System of Georgia  
Suite 100, Two Northside 75  
Atlanta, GA 30318

Members of the Board:

Presented in this report is information to assist the Teachers Retirement System of Georgia (TRS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68. This report has been prepared as of June 30, 2021 (the Measurement Date) to assist TRS in meeting the requirements of GASB 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). GASB Statement Number 68 establishes accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2020. The valuation was based upon data, furnished by the TRS staff, for active, inactive and retired members along with pertinent financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The calculations are based on the current provisions of the Plan, and on actuarial assumptions that are, internally consistent and individually reasonable based on the actual experience of the Plan. In addition, the calculations were completed in compliance with the laws governing the Plan and, in our opinion, meet the requirements of GASB 68. John Garrett and Edward Koebel are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions. We will continue to monitor the situation and advise the Board in the future of any adjustments that we believe would be appropriate.

In order to prepare the results in this report we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



Board of Trustees  
March 17, 2022  
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These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

A handwritten signature in blue ink that reads 'John J. Garrett'.

John J. Garrett, ASA, FCA, MAAA  
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Cathy Turcot'.

Cathy Turcot  
Principal and Managing Director

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, FCA, EA, MAAA  
Chief Executive Officer



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE  
EMPLOYERS PARTICIPATING IN THE TEACHERS RETIREMENT SYSTEM OF GEORGIA**

**PREPARED AS OF JUNE 30, 2021**

**SECTION I – INTRODUCTION**

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting For Pensions*” in June 2012. The Teachers Retirement System of Georgia (TRS) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2021 (the Measurement Date), presents information to assist the employers participating in TRS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2022 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of TRS as of June 30, 2020. The results of that valuation were detailed in a report dated May 12, 2021.

The NPL shown in the GASB Statement No. 67 Report for the Teachers Retirement System of Georgia Prepared as of June 30, 2021 and submitted August 19, 2021 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense (PE) includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section IV.

The unamortized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer’s financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to TRS during the measurement period to determine the proportionate share to each participating employer. In addition, TRS receives contributions directly from the State Department of Education (DOE) for certain employees of certain participating employers. These employers are considered to be in a special funding situation as defined by GASB 68 and the DOE is treated as a nonemployer contributing entity in TRS. Schedule A of this report shows the total amount of employer contributions for the years endings June 30, 2020 and June 30, 2021 from each participating employer, the amount of contributions from the DOE associated with each employer in the special funding situation and the total amount of DOE contributions. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

Based on these percentages, we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B. The proportionate share amounts of each of these items associated with each employer in a special funding situation, and the total proportionate share amounts of each item for the DOE are also provided.



Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Section III provides the results of all the necessary calculations presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI).



**SECTION II - SUMMARY OF COLLECTIVE AMOUNTS**  
**(\$ IN THOUSANDS)**

	2021
<b>Valuation Date (VD):</b>	June 30, 2020
<b>Measurement Date (MD):</b>	June 30, 2021
<b>Reporting Date (RD):</b>	June 30, 2022
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.25%
Municipal Bond Index Rate	2.13%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.25%
<b>Net Pension Liability (Asset):</b>	
Total Pension Liability (TPL)	\$ 110,991,021
Fiduciary Net Position (FNP)	<u>102,146,688</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 8,844,333
FNP as a percentage of TPL	92.03%
<b>Collective Pension Expense (PE):</b>	\$348,207
<b>Deferred Outflows of Resources:</b>	\$3,822,331
<b>Deferred Inflows of Resources:</b>	\$12,936,761



### **SECTION III – NOTES TO FINANCIAL STATEMENTS**

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate. Please refer to Schedule B of this report for the proportionate share of certain pension amounts as required by GASB 68.

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2020, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 8.75 percent
Investment Rate of Return	7.25 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50 percent, semi-annually

Post-retirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Post-retirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018, with the exception of the long-term assumed rate of return on assets (discount rate) which was changed from 7.50% to 7.25%, and the assumed annual rate of inflation which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.





The most recent target asset allocation and best estimates of arithmetic real rates of return for each major asset class based on the most recent experience study adopted by the Board are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.00%	-0.80%
US Large Stocks	46.30%	9.30%
US Small Stocks	1.20%	13.30%
Int'l Developed Mkt Stocks	11.50%	9.30%
Int'l Emerging Mkt Stocks	6.00%	11.30%
Alternatives	<u>5.00%</u>	10.60%
Total	100.00%	

\*Net of inflation

*Discount rate.* The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78(g):** This paragraph requires disclosure of the sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the System, calculated using the discount rate of 7.25 percent, as well as what the System's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate (\$ thousands):

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
System's net pension liability (asset)	\$23,824,290	\$8,844,333	\$(3,430,708)

**Paragraph 80(a):** This paragraph requires disclosure of the employer's proportionate share of the collective NPL and, if an employer has a special funding situation, the portion of the nonemployer contributing entities' proportional share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

**Paragraph 80(b):** This paragraph requires disclosure of the employer's proportion (percentage) of the collective NPL and the changes in proportion since the prior measurement date. These amounts are shown for all entities in Schedule A.



**Paragraph 80(c):** June 30, 2020 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2021 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2021 is shown on page 6 of the GASB 67 report for TRS submitted on August 19, 2021.

**Paragraphs 80(d) and (e):** There were no changes in assumptions or benefits that affected the measurement of the TPL since the prior measurement date.

**Paragraph 80(f):** Not applicable.

**Paragraph 80(g):** Please see Section IV of this report for the development of the collective pension expense. The PE for each employer is shown in Schedule B.

**Paragraph 80(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average expected remaining service life of the active and inactive Plan members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period.

The table below provides a summary of the collective deferred inflows and outflows as of the Measurement Date. The allocation of the collective deferred inflows and outflows is provided in Schedule B.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$2,110,539	0
Changes of actuarial assumptions	1,711,792	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>12,936,761</u>
Total	<u>\$3,822,331</u>	<u>\$12,936,761</u>

The following tables show the components of the collective deferred outflows of resources and the collective deferred inflow of resources by year.



**Collective Deferred Outflows and Inflows for Differences between Expected and Actual Experience (\$ thousands)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2021	\$1,934,042	\$0	4.7	\$0	\$0	\$1,934,042	\$0	\$411,498	\$0	\$1,522,544	\$0
2020	368,463	0	4.7	290,067	0	0	0	78,396	0	211,671	0
2019	430,272	0	5.0	258,164	0	0	0	86,054	0	172,110	0
2018	894,691	0	5.1	368,401	0	0	0	175,430	0	192,971	0
2017	573,483	0	5.1	123,691	0	0	0	112,448	0	11,243	0
2016	380,526	0	5.2	14,636	0	0	0	14,636	0	0	0
<b>Total</b>				<u>\$1,054,959</u>	<u>\$0</u>	<u>\$1,934,042</u>	<u>\$0</u>			<u>\$2,110,539</u>	<u>\$0</u>



**Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2021	\$0	\$0	4.7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020	1,316,780	0	4.7	1,036,614	0	0	0	280,166	0	756,448	0
2019	2,388,357	0	5.0	1,433,015	0	0	0	477,671	0	955,344	0
2018	0	0	5.1	0	0	0	0	0	0	0	0
2017	0	0	5.1	0	0	0	0	0	0	0	0
2016	662,047	0	5.2	25,462	0	0	0	25,462	0	0	0
<b>Total</b>				<u>\$2,495,091</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$1,711,792</u>	<u>\$0</u>



**Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2021	\$0	\$17,388,575	5.0	\$0	\$0	\$0	\$17,388,575	\$0	\$3,477,715	\$0	\$13,910,860
2020	1,529,261	0	5.0	1,223,409	0	0	0	305,852	0	917,557	0
2019	628,185	0	5.0	376,911	0	0	0	125,637	0	251,274	0
2018	0	973,652	5.0	0	389,462	0	0	0	194,730	0	194,732
2017	0	3,137,113	5.0	0	627,421	0	0	0	627,421	0	0
2016	4,122,211	0	5.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$1,600,320</u>	<u>\$1,016,883</u>	<u>\$0</u>	<u>\$17,388,575</u>			<u>\$1,168,831</u>	<u>\$14,105,592</u>
<b>Net difference between projected and actual earnings on investments</b>											\$12,936,761



### Summary of Collective Deferred Outflows and Inflows (\$ thousands)

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2021	4.7	\$0	\$1,934,042	\$411,498	\$1,522,544
2020	4.7	290,067	0	78,396	211,671
2019	5.0	258,164	0	86,054	172,110
2018	5.1	368,401	0	175,430	192,971
2017	5.1	123,691	0	112,448	11,243
2016	5.2	14,636	0	14,636	0
Difference between expected and actual assumptions					
2021	4.7	\$0	\$0	\$0	\$0
2020	4.7	1,036,614	0	280,166	756,448
2019	5.0	1,433,015	0	477,671	955,344
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	25,462	0	25,462	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$0	\$0	\$0
2020	5.0	1,223,409	0	1,223,409	0
2019	5.0	376,911	0	376,911	0
2018	5.0	(389,462)	0	(389,462)	0
2017	5.0	(627,421)	0	(627,421)	0
2016	5.0	0	0	0	0
Subtotal					\$0
<b>Total Deferred Outflows of Resources</b>		<u>\$4,133,487</u>	<u>\$1,934,042</u>	<u>\$2,245,198</u>	<u>\$3,822,331</u>

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2021	4.7	\$0	\$0	\$0	\$0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
Difference between expected and actual assumptions					
2021	4.7	\$0	\$0	\$0	\$0
2020	4.7	0	0	0	0
2019	5.0	0	0	0	0
2018	5.1	0	0	0	0
2017	5.1	0	0	0	0
2016	5.2	0	0	0	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$17,388,575	\$3,477,715	\$13,910,860
2020	5.0	0	(1,223,409)	(305,852)	(917,557)
2019	5.0	0	(376,911)	(125,637)	(251,274)
2018	5.0	0	389,462	194,730	194,732
2017	5.0	0	627,421	627,421	0
2016	5.0	0	0	0	0
Difference between projected and actual earnings					\$12,936,761
<b>Total Deferred Inflows of Resources</b>		<u>\$0</u>	<u>\$16,805,138</u>	<u>\$3,868,377</u>	<u>\$12,936,761</u>



**Paragraph 80(i):** Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands):</b>	
Year 1	\$(1,720,500)
Year 2	(1,694,896)
Year 3	(2,509,369)
Year 4	(3,189,665)
Year 5	0
Thereafter	0

**Paragraph 80(j):** The amount of revenue recognized for the support provided by nonemployer contributing entities for the participating employers is provided in Schedule B.



#### **SECTION IV – COLLECTIVE PENSION EXPENSE**

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.25% rate of return in effect as of the previous measurement date.

The next three items refer to any changes that occurred in the TPL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2021, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2021, this number of years for the active members is 9.8. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 4.7 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 4.7 years.

Member contributions for the year and projected earnings on the Fiduciary Net Position (FNP), again at the discount rate used to calculate the liabilities, are subtracted from the amount determined thus far. One-fifth of current period differences between projected and actual investment earnings on the FNP are recognized in the pension expense.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section III) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.





The calculation of the Collective Pension Expense determined as of the measurement date is shown in the following table:

<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$1,734,145
Interest on the TPL and net cash flow	7,440,942
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	411,498
Expensed portion of current-period changes of assumptions	0
Member contributions	(817,090)
Projected earnings on plan investments	(5,804,186)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(3,477,715)
Administrative expense	16,668
Other	(15,656)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>859,601</u>
<b>Collective Pension Expense</b>	<b><u>\$348,207</u></b>



**SECTION V – REQUIRED SUPPLEMENTARY INFORMATION**

**Paragraph 82:**

***Changes of assumptions.***

- In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables from the 1994 Group Annuity Mortality Table. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
- On November 18, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increases.
- Effective with the June 30, 2018 valuation, the long-term assumed rate of return on assets (discount rate) was changed from 7.50% to 7.25%, and the assumed annual rate of inflation was changed from 2.75% to 2.50%.
- In 2019 and later, the expectation of retired life mortality was changed to the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table from the RP-2000 Mortality Tables. In 2019, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience.

***Method and assumptions used in calculations of actuarially determined contributions.*** The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported (June 30, 2021 employer contributions were determined in the June 30, 2018 valuation). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25.6 years
Asset valuation method	5-year smoothed fair
Inflation	2.50 percent
Salary increase	3.00 percent to 8.75 percent, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation
Post-Retirement Benefit Increases	1.50% semi-annually



**SCHEDULE A**

**Teachers Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2020**

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$	3,268,067.17	0.119905%
ACADEMY FOR CLASSICAL EDUCATION INC		1,407,575.74	0.051644%
ALBANY STATE UNIVERSITY		5,498,917.54	0.201755%
ALBANY Tech. INSTITUTE		1,127,471.83	0.041367%
AMANA ACAD.		848,254.92	0.031122%
State's Proport. Share - DOE		(826.07)	-0.000030%
APPLING COUNTY SCHOOLS		4,448,980.88	0.163233%
State's Proport. Share - DOE		50,168.85	0.001841%
ATHENS REGIONAL LIBRARY		368,920.07	0.013536%
ATHENS Tech. COLLEGE		1,971,276.78	0.072326%
ATKINSON COUNTY SCHOOLS		2,004,328.47	0.073539%
State's Proport. Share - DOE		17,477.72	0.000641%
ATLANTA HEIGHTS CHARTER SCHOOL		598,577.22	0.021962%
ATLANTA METROPOLITAN STATE COLLEGE		1,316,149.67	0.048290%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL		1,312,058.06	0.048139%
ATLANTA PUBLIC SCHOOLS		70,875,680.70	2.600428%
State's Proport. Share - DOE		141,870.10	0.005205%
ATLANTA Tech. COLLEGE		983,107.75	0.036070%
ATLANTA UNBOUND ACADEMY		-	0.000000%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM		308,905.92	0.011334%
AUGUSTA Tech. INSTITUTE		1,356,947.80	0.049786%
AUGUSTA UNIVERSITY		46,950,697.88	1.722620%
AZALEA REGIONAL LIBRARY SYSTEM		202,582.64	0.007433%
BACON COUNTY SCHOOLS		2,657,147.15	0.097491%
State's Proport. Share - DOE		6,108.16	0.000224%
BACONTON COMM CS		874,169.10	0.032073%
BAKER COUNTY SCHOOLS		539,353.42	0.019789%
State's Proport. Share - DOE		-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH		-	0.000000%
BALDWIN COUNTY SCHOOLS		5,922,891.53	0.217311%
State's Proport. Share - DOE		32,558.54	0.001195%
BANKS COUNTY SCHOOLS		3,548,708.77	0.130202%
State's Proport. Share - DOE		21,078.86	0.000773%
BARNESVILLE - LAMAR CO LIBRARY		23,972.69	0.000880%
BARROW COUNTY SCHOOLS		16,480,083.33	0.604654%
State's Proport. Share - DOE		48,702.01	0.001787%
BARTOW COUNTY LIBRARY		168,996.47	0.006200%
BARTOW COUNTY SCHOOLS		16,410,316.17	0.602094%
State's Proport. Share - DOE		76,668.81	0.002813%
BARTRAM TRAIL REGIONAL LIBRARY		63,249.97	0.002321%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
BEN HILL CO SCHOOLS	\$	3,622,140.75	0.132896%
State's Proport. Share - DOE		13,584.60	0.000498%
BERRIEN CO SCHOOLS		3,474,489.06	0.127479%
State's Proport. Share - DOE		14,438.16	0.000530%
BIBB CO SCHOOLS		27,867,080.49	1.022443%
State's Proport. Share - DOE		-	0.000000%
BLECKLEY CO SCHOOLS		2,927,987.82	0.107428%
State's Proport. Share - DOE		26,595.90	0.000976%
BOARD OF REGENTS		6,996,302.33	0.256694%
BRANTLEY CO SCHOOLS		4,216,851.44	0.154716%
State's Proport. Share - DOE		17,137.40	0.000629%
BREMEN CITY SCHOOLS		2,764,097.08	0.101415%
State's Proport. Share - DOE		14,117.64	0.000518%
BRIGHTEN ACAD.		691,679.91	0.025378%
BROOKHAVEN INNOVATION ACADEMY		486,897.12	0.017864%
BROOKS CO SCHOOLS		2,823,345.31	0.103589%
State's Proport. Share - DOE		21,614.63	0.000793%
BROOKS COUNTY LIBRARY		21,502.41	0.000789%
BRYAN CO SCHOOLS		10,937,917.07	0.401312%
BUFORD CITY SCHOOLS		6,719,939.98	0.246555%
State's Proport. Share - DOE		-	0.000000%
BULLOCH CO SCHOOLS		12,843,016.11	0.471210%
State's Proport. Share - DOE		50,256.57	0.001844%
BURKE CO SCHOOLS		6,617,167.39	0.242784%
BUTTS CO SCHOOLS		4,054,079.84	0.148744%
State's Proport. Share - DOE		38,960.22	0.001429%
CALHOUN CITY SCHOOLS		4,149,835.23	0.152257%
State's Proport. Share - DOE		53,114.40	0.001949%
CALHOUN CO SCHOOLS		705,726.21	0.025893%
State's Proport. Share - DOE		-	0.000000%
CAMDEN CO SCHOOLS		11,157,678.21	0.409375%
State's Proport. Share - DOE		2,946.08	0.000108%
CANDLER CO SCHOOLS		2,342,836.03	0.085959%
State's Proport. Share - DOE		29,682.50	0.001089%
CARROLL CO SCHOOLS		17,218,148.70	0.631734%
State's Proport. Share - DOE		30,501.28	0.001119%
CARROLLTON IND SCHOOLS		5,740,596.58	0.210622%
State's Proport. Share - DOE		49,125.46	0.001802%
CARTERSVILLE CITY SCHOOLS		5,219,135.85	0.191490%
State's Proport. Share - DOE		33,602.52	0.001233%
CATOOSA CO SCHOOLS		13,619,790.18	0.499710%
State's Proport. Share - DOE		24,856.48	0.000912%
CATOOSA COUNTY LIBRARY		59,720.12	0.002191%
CENTENNIAL ACADEMY		1,165,095.58	0.042747%
CENTRAL GEORGIA Tech. COLLEGE		2,615,895.06	0.095977%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
CHARLES DREW CHARTER SCHOOL	\$	3,464,504.04	0.127113%
CHARLTON CO SCHOOLS		2,043,684.11	0.074983%
State's Proport. Share - DOE		27,907.69	0.001024%
CHARTER CONSERVATORY FOR L & T		171,338.61	0.006286%
CHATHAM CO SCHOOLS		49,223,916.36	1.806025%
State's Proport. Share - DOE		80,877.52	0.002967%
CHATTAHOOCHEE CO SCHOOLS		1,112,476.30	0.040817%
State's Proport. Share - DOE		15,911.16	0.000584%
CHATTAHOOCHEE FLINT RESA		361,711.78	0.013271%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		509,584.42	0.018697%
CHATTAHOOCHEE Tech. COLLEGE		2,658,804.33	0.097551%
CHATTOOGA CO SCHOOLS		3,090,195.29	0.113379%
State's Proport. Share - DOE		30,410.72	0.001116%
CHEROKEE CHARTER ACAD.		607,779.80	0.022299%
CHEROKEE CO SCHOOLS		53,413,137.72	1.959727%
State's Proport. Share - DOE		164,563.07	0.006038%
CHEROKEE COUNTY BOARD OF HEALTH		6,993.96	0.000257%
CHEROKEE REG LIBRARY		96,020.45	0.003523%
CHESTATEE REG LIBRARY		101,644.56	0.003729%
CHICKAMAUGA CITY SCHOOLS		1,350,337.10	0.049544%
State's Proport. Share - DOE		16,540.74	0.000607%
CIRRUS ACADEMY		363,100.66	0.013322%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY DFCS		7,044.63	0.000258%
CLARKE COUNTY SCHOOLS		20,333,910.59	0.746051%
State's Proport. Share - DOE		53,530.99	0.001964%
CLAY CO SCHOOLS		383,806.30	0.014082%
CLAYTON CENTER COMMUNITY SERVICE BOARD		52,529.74	0.001927%
CLAYTON CO SCHOOLS		59,391,912.54	2.179089%
State's Proport. Share - DOE		68,747.42	0.002522%
CLAYTON COLLEGE & STATE UNIV		4,637,428.51	0.170147%
CLAYTON COUNTY REG LIB		42,701.69	0.001567%
CLINCH CO SCHOOLS		1,620,459.31	0.059455%
State's Proport. Share - DOE		14,373.76	0.000527%
COASTAL PINES TECHNICAL COLLEGE		1,305,187.18	0.047887%
COASTAL PLAIN REGIONAL LIBRARY		181,394.05	0.006655%
COASTAL PLAINS EDUCATION CENTER INC		83,329.95	0.003057%
COASTAL PLAINS RESA		560,533.50	0.020566%
COBB CO SCHOOLS		151,993,730.41	5.576648%
State's Proport. Share - DOE		35,184.83	0.001291%
COBB COUNTY PUBLIC LIB		1,188,938.47	0.043622%
COFFEE CO SCHOOLS		9,136,713.15	0.335226%
State's Proport. Share - DOE		44,982.12	0.001650%
COLLEGE OF COASTAL GEORGIA		1,823,093.07	0.066889%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
COLQUITT CO SCHOOLS	\$	11,416,620.38	0.418876%
State's Proport. Share - DOE		27,306.56	0.001002%
COLUMBIA CO SCHOOLS		32,420,795.64	1.189519%
State's Proport. Share - DOE		34,620.24	0.001270%
COLUMBUS STATE UNIVERSITY		6,235,173.91	0.228768%
COLUMBUS Tech. INSTITUTE		1,379,199.37	0.050603%
COMMERCE CITY SCHOOLS		1,949,340.66	0.071521%
State's Proport. Share - DOE		23,648.19	0.000868%
CONYERS-ROCKDALE LIB.SYSTEM		109,098.55	0.004003%
COOK CO SCHOOLS		3,664,722.17	0.134459%
State's Proport. Share - DOE		22,105.73	0.000811%
COOPERATIVE EXTENSION SERVICE		1,119,542.35	0.041076%
COWETA CHARTER ACAD.		613,308.77	0.022502%
COWETA CO SCHOOLS		27,749,516.82	1.018129%
State's Proport. Share - DOE		52,024.73	0.001909%
COWETA PUBLIC LIBRARY		206,583.62	0.007580%
CRAWFORD CO SCHOOLS		1,968,707.69	0.072232%
State's Proport. Share - DOE		8,907.12	0.000327%
CRISP CO SCHOOLS		4,884,360.25	0.179207%
State's Proport. Share - DOE		35,173.73	0.001291%
CSRA RESA		234,968.86	0.008621%
DADE CO SCHOOLS		2,519,595.59	0.092444%
State's Proport. Share - DOE		13,211.92	0.000485%
DALTON CITY SCHOOLS		10,101,336.22	0.370618%
State's Proport. Share - DOE		41,438.64	0.001520%
DALTON STATE COLLEGE		2,397,965.27	0.087981%
DAWSON CO SCHOOLS		5,672,613.83	0.208128%
State's Proport. Share - DOE		46,838.04	0.001718%
DECATUR CITY SCHOOLS		8,735,829.69	0.320517%
State's Proport. Share - DOE		10,127.08	0.000372%
DECATUR CO SCHOOLS		5,586,758.18	0.204978%
State's Proport. Share - DOE		23,741.12	0.000871%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT		897,941.31	0.032945%
DEKALB CO SCHOOLS		144,035,935.34	5.284677%
State's Proport. Share - DOE		196,018.75	0.007192%
DEKALB COUNTY DFACS		15,453.00	0.000567%
DEKALB COUNTY PUBLIC LIBRARY		2,027,362.93	0.074384%
DEKALB PATH ACAD.		529,967.06	0.019444%
DEKALB PREPARATORY ACAD.		663,671.20	0.024350%
DELTA STEAM ACADEMY		-	0.000000%
DEPARTMENT OF ADMIN SERVICE		63,308.10	0.002323%
DEPARTMENT OF COMMUNITY HEALTH		19,437.60	0.000713%
DEPARTMENT OF COMMUNITY SUPERVISION		18,532.15	0.000680%
DEPARTMENT OF CORRECTIONS		440,278.99	0.016154%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX		5,076.16	0.000186%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF HUMAN SERVICES	\$	116,494.66	0.004274%
DEPARTMENT OF NATURAL RESOURCE		79,874.41	0.002931%
DEPARTMENT OF PUBLIC HEALTH		59,515.35	0.002184%
DEPARTMENT OF PUBLIC SAFETY		53,150.69	0.001950%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.		16,587.64	0.000609%
DESOTA TRAIL REG LIB		51,613.63	0.001894%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE		-	0.000000%
DFACS FIELD FISCAL SERVICES REGION XI		6,278.64	0.000230%
DODGE CO SCHOOLS		3,575,327.51	0.131179%
State's Proport. Share - DOE		26,493.21	0.000972%
DOOLY CO SCHOOLS		1,453,213.47	0.053318%
State's Proport. Share - DOE		9,173.52	0.000337%
DOUGHERTY CO SCHOOLS		17,875,390.90	0.655848%
State's Proport. Share - DOE		61,201.15	0.002245%
DOUGHERTY CO.PUBLIC LIBRARY		272,568.04	0.010001%
DOUGLAS CO SCHOOLS		32,140,706.51	1.179242%
State's Proport. Share - DOE		33,219.82	0.001219%
DOUGLAS COUNTY DFCS		5,610.78	0.000206%
DUBLIN CITY SCHOOLS		2,716,227.20	0.099658%
State's Proport. Share - DOE		-	0.000000%
DUBOIS INTEGRITY ACADEMY		794,632.42	0.029155%
EARLY CO SCHOOLS		2,712,501.56	0.099522%
State's Proport. Share - DOE		21,795.35	0.000800%
EAST CENTRAL HEALTH DISTRICT		7,398.96	0.000271%
EAST GEORGIA STATE COLLEGE		1,508,008.66	0.055329%
ECHOLS CO SCHOOLS		991,190.39	0.036367%
State's Proport. Share - DOE		23,227.95	0.000852%
EFFINGHAM CO SCHOOLS		16,009,330.66	0.587382%
State's Proport. Share - DOE		49,691.50	0.001823%
EFFINGHAM COUNTY TAX COMM. OFFICE		7,401.09	0.000272%
ELBERT CO SCHOOLS		3,903,296.42	0.143212%
ELBERT COUNTY LIBRARY		19,886.55	0.000730%
EMANUEL CO SCHOOLS		5,080,144.65	0.186390%
State's Proport. Share - DOE		4,918.64	0.000180%
ETHOS CLASSICAL CHARTER SCHOOL		189,434.85	0.006950%
EVANS CO SCHOOLS		2,177,946.80	0.079909%
State's Proport. Share - DOE		29,359.18	0.001077%
FANNIN CO SCHOOLS		4,036,914.14	0.148114%
State's Proport. Share - DOE		5,235.57	0.000192%
FAYETTE CO SCHOOLS		29,077,427.41	1.066850%
State's Proport. Share - DOE		67,745.29	0.002486%
FIRST DISTRICT RESA		976,648.60	0.035833%
FLINT RIVER REGIONAL LIBRARY		145,984.06	0.005356%
FLOYD CO SCHOOLS		12,272,226.27	0.450268%
State's Proport. Share - DOE		30,460.84	0.001118%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
FLOYD COUNTY DFCS	\$	7,917.84	0.000291%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL		586,751.64	0.021528%
FORSYTH CO SCHOOLS		57,923,245.80	2.125203%
State's Proport. Share - DOE		32,395.77	0.001189%
FORSYTH COUNTY PUBLIC LIBRARY		735,859.22	0.026999%
FORT VALLEY STATE UNIVERSITY		4,443,423.32	0.163029%
FRANKLIN CO SCHOOLS		4,598,973.66	0.168736%
State's Proport. Share - DOE		29,512.78	0.001083%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY		572,514.03	0.021006%
FULTON CO SCHOOLS		126,633,341.91	4.646176%
State's Proport. Share - DOE		84,908.70	0.003115%
FULTON LEADERSHIP ACAD.		304,329.71	0.011166%
FULTON SCIENCE ACAD. HIGH SCHOOL		-	0.000000%
FULTON SUNSHINE ACAD. INC.		-	0.000000%
FURLOW CHARTER SCHOOL		442,701.49	0.016243%
GA PUB TELECOMMUNICATIONS COMM		46,148.50	0.001693%
GA SOIL & WATER CONSERVATION COMM.		-	0.000000%
GA SOUTHWESTERN STATE UNIV		1,984,100.49	0.072797%
GAINESVILLE CITY SCHOOLS		9,273,595.23	0.340248%
State's Proport. Share - DOE		57,897.63	0.002124%
GENESIS INNOVATION ACADEMY FOR BOYS		242,778.26	0.008908%
GENESIS INNOVATION ACADEMY FOR GIRLS		390,968.97	0.014345%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY		16,720.93	0.000613%
GEORGIA BUILDING AUTHORITY		17,499.20	0.000642%
GEORGIA BUREAU OF INVESTIGATION		29,482.00	0.001082%
GEORGIA COLLEGE & STATE UNIV		7,849,375.68	0.287993%
GEORGIA CONNECTIONS ACAD.		1,738,896.94	0.063800%
GEORGIA CYBER ACADEMY		6,861,062.17	0.251732%
GEORGIA DEPARTMENT OF AGRICULTURE		32,834.40	0.001205%
GEORGIA DEPARTMENT OF AUDITS		-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS		-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE		19,930.91	0.000731%
GEORGIA DEPARTMENT OF DRIVER SERVICES		23,566.92	0.000865%
GEORGIA DEPT OF EARLY CARE & LEARNING		126,433.20	0.004639%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT		40,135.97	0.001473%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE		640,152.08	0.023487%
GEORGIA DEPARTMENT OF REVENUE		17,128.60	0.000628%
GEORGIA DEPARTMENT OF TRANSPORTATION		19,499.94	0.000715%
GEORGIA DEPT OF EDUCATION		5,737,751.04	0.210518%
GEORGIA DEPT OF LABOR		6,411.88	0.000235%
GEORGIA FINANCING AND INVESTMENT COMMISSION		-	0.000000%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC		-	0.000000%
GEORGIA GENERAL ASSEMBLY		40,610.40	0.001490%
GEORGIA GWINNETT COLLEGE		6,972,551.83	0.255823%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC		185,072.55	0.006790%





SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA HIGHLANDS COLLEGE	\$ 2,843,223.42	0.104318%
GEORGIA INST OF TECHNOLOGY	68,640,040.06	2.518402%
GEORGIA MAGNET CHARTER SCHOOL	1,076,581.60	0.039500%
GEORGIA MILITARY COLLEGE	5,102,177.39	0.187199%
GEORGIA NORTHWESTERN Tech. COLLEGE	1,708,631.76	0.062690%
GEORGIA PIEDMONT Tech. COLLEGE	1,480,769.42	0.054329%
GEORGIA PUBLIC DEFENDER STD COUNCIL	19,299.02	0.000708%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	515,800.26	0.018925%
GEORGIA SOUTHERN UNIVERSITY	20,118,801.28	0.738159%
GEORGIA STATE UNIVERSITY	45,242,768.98	1.659957%
GEORGIA STUDENT FINANCE COMM	141,349.64	0.005186%
GEORGIA TECHNOLOGY AUTHORITY	-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	0.000000%
GILMER CO SCHOOLS	5,056,802.66	0.185534%
State's Proport. Share - DOE	38,980.94	0.001430%
GLASCOCK CO SCHOOLS	738,168.50	0.027083%
GLYNN CO SCHOOLS	16,916,591.62	0.620670%
State's Proport. Share - DOE	72,095.40	0.002645%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	10,086.00	0.000370%
GORDON CO SCHOOLS	7,994,212.57	0.293308%
State's Proport. Share - DOE	43,940.72	0.001612%
GORDON COLLEGE	2,294,290.06	0.084177%
GOVERNORS OFFICE OF PLANNING & BUDGET	183,932.39	0.006748%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	0.000000%
GRADY CO SCHOOLS	5,382,624.85	0.197488%
GREENE CO SCHOOLS	4,166,368.85	0.152864%
State's Proport. Share - DOE	1,197.24	0.000044%
GRIFFIN RESA	498,656.70	0.018296%
GRIFFIN SPALDING CO SCHOOLS	12,932,868.50	0.474507%
State's Proport. Share - DOE	-	0.000000%
GWINNETT CO SCHOOLS	219,508,176.26	8.053753%
State's Proport. Share - DOE	371,320.10	0.013625%
GWINNETT COUNTY DFCS	-	0.000000%
GWINNETT COUNTY PUBLIC LIB	2,060,637.70	0.075605%
GWINNETT Tech. COLLEGE	1,999,423.05	0.073359%
HABERSHAM CO SCHOOLS	8,883,619.96	0.325940%
State's Proport. Share - DOE	32,090.07	0.001177%
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	0.000000%
HALL CO DFACS	-	0.000000%
HALL CO SCHOOLS	32,104,778.35	1.177924%
State's Proport. Share - DOE	66,952.51	0.002456%
HALL COUNTY LIBRARY	290,848.40	0.010671%
HANCOCK CO SCHOOLS	1,353,580.93	0.049663%
HARALSON CO SCHOOLS	4,617,649.60	0.169422%
State's Proport. Share - DOE	26,100.98	0.000958%



SCHEDULE A (continued)

Employers	2020 Actual Employer Contributions	Employer Allocation Percentage
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY \$	-	0.000000%
HARRIS CO SCHOOLS	6,496,322.94	0.238350%
State's Proport. Share - DOE	18,444.22	0.000677%
HART CO SCHOOLS	4,055,941.78	0.148812%
State's Proport. Share - DOE	31,634.10	0.001161%
HART COUNTY BOARD OF HEALTH	5,278.00	0.000194%
HART COUNTY LIBRARY	20,515.46	0.000753%
HEARD CO SCHOOLS	2,672,837.44	0.098066%
State's Proport. Share - DOE	24,249.12	0.000890%
HEART OF GEORGIA RESA	556,827.25	0.020430%
HENRY CO SCHOOLS	50,147,337.42	1.839905%
State's Proport. Share - DOE	105,580.70	0.003874%
HENRY COUNTY LIBRARY	380,500.79	0.013961%
HOUSTON CO SCHOOLS	37,725,153.92	1.384135%
State's Proport. Share - DOE	115,078.71	0.004222%
HOUSTON COUNTY PUBLIC LIBRARY	111,695.21	0.004098%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	395,698.51	0.014518%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	220,954.76	0.008107%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	739,183.49	0.027121%
INTERNATIONAL COMMUNITY SCHOOL	523,814.78	0.019219%
INTOWN ACAD. CHARTER SCHOOL	-	0.000000%
IRWIN CO SCHOOLS	2,389,004.87	0.087653%
State's Proport. Share - DOE	34,047.96	0.001249%
IVY PREP ACAD. FOR GIRLS	507,791.17	0.018631%
IVY PREP YOUNG MENS ACAD.	-	0.000000%
IVY PREPARATORY ACAD.	-	0.000000%
JACKSON BUTTS COUNTY LIBRARY	-	0.000000%
JACKSON CO SCHOOLS	10,562,385.13	0.387534%
State's Proport. Share - DOE	-	0.000000%
JASPER CO SCHOOLS	2,708,213.55	0.099364%
State's Proport. Share - DOE	46,354.08	0.001701%
JEFF DAVIS CO SCHOOLS	3,411,796.71	0.125179%
State's Proport. Share - DOE	11,647.74	0.000427%
JEFFERSON CITY SCHOOLS	4,359,795.27	0.159961%
State's Proport. Share - DOE	40,160.95	0.001474%
JEFFERSON CO SCHOOLS	3,096,578.50	0.113613%
JEFFERSON COUNTY REG.LIB.	34,122.90	0.001252%
JEKYLL ISLAND STATE PARK AUTHORITY	2,094.48	0.000077%
JENKINS CO SCHOOLS	1,621,078.42	0.059477%
State's Proport. Share - DOE	22,003.76	0.000807%
JOHNSON CO SCHOOLS	1,348,122.93	0.049463%
State's Proport. Share - DOE	23,091.24	0.000847%
JONES CO SCHOOLS	6,097,195.71	0.223706%
State's Proport. Share - DOE	23,540.66	0.000864%
KENNESAW CHARTER SCIENCE & MATH ACAD.	288,655.91	0.010591%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
KENNESAW STATE UNIVERSITY	\$	26,437,854.45	0.970005%
KINCHAFOONEE REG LIB		70,026.08	0.002569%
KIPP METRO ATLANTA COLLABORATIVE		6,915,027.78	0.253712%
LAKE BLACKSHEAR REG LIB		95,320.61	0.003497%
LAMAR CO SCHOOLS		2,971,454.61	0.109023%
State's Proport. Share - DOE		-	0.000000%
LANIER CO SCHOOLS		2,062,089.22	0.075658%
State's Proport. Share - DOE		26,894.05	0.000987%
LANIER Tech. COLLEGE		1,678,177.77	0.061572%
LATIN ACAD. CHARTER SCHOOL		-	0.000000%
LAURENS CO SCHOOLS		7,767,168.76	0.284977%
State's Proport. Share - DOE		31,511.78	0.001156%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL		510,575.00	0.018733%
LEE CO SCHOOLS		6,761,837.58	0.248092%
State's Proport. Share - DOE		37,036.19	0.001359%
LEE COUNTY LIBRARY		74,434.79	0.002731%
LIBERTY CO SCHOOLS		12,388,350.00	0.454528%
State's Proport. Share - DOE		29,169.16	0.001070%
LIBERTY TECH CHARTER SCHOOL		481,732.54	0.017675%
LINCOLN CO SCHOOLS		1,457,327.65	0.053469%
State's Proport. Share - DOE		27,898.68	0.001024%
LINCOLN COUNTY LIBRARY		7,585.50	0.000278%
LIVE OAK PUBLIC LIBRARIES		836,855.83	0.030704%
LONG CO SCHOOLS		3,767,893.67	0.138244%
State's Proport. Share - DOE		30,182.94	0.001107%
LOWNDES CO SCHOOLS		11,747,268.05	0.431007%
State's Proport. Share - DOE		36,335.38	0.001333%
LUMPKIN CO SCHOOLS		4,900,783.44	0.179810%
MACON CHARTER ACADEMY INC		-	0.000000%
MACON CO SCHOOLS		1,539,678.32	0.056491%
State's Proport. Share - DOE		9,140.04	0.000335%
MADISON CO SCHOOLS		6,505,842.84	0.238699%
State's Proport. Share - DOE		27,259.72	0.001000%
MARIETTA CHARTER SCHOOL		-	0.000000%
MARIETTA CITY SCHOOLS		14,438,895.75	0.529763%
State's Proport. Share - DOE		84,332.17	0.003094%
MARION CO SCHOOLS		1,574,379.16	0.057764%
TWIN LAKES LIBRARY SYSTEM		55,118.54	0.002022%
MCDUFFIE CO SCHOOLS		4,352,029.79	0.159676%
State's Proport. Share - DOE		6,691.32	0.000246%
MCINTOSH CO SCHOOLS		1,705,165.16	0.062562%
State's Proport. Share - DOE		29,266.86	0.001074%
MERIWETHER CO SCHOOLS		3,007,661.77	0.110351%
State's Proport. Share - DOE		35,166.72	0.001290%
METRO RESA		1,362,447.76	0.049988%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
MIDDLE GEORGIA REG LIBRARY	\$	329,960.92	0.012106%
MIDDLE GEORGIA RESA		297,395.46	0.010911%
MIDDLE GEORGIA STATE COLLEGE		5,664,766.52	0.207840%
MILLER CO SCHOOLS		1,084,669.09	0.039796%
MITCHELL CO SCHOOLS		2,240,316.15	0.082197%
State's Proport. Share - DOE		43,354.59	0.001591%
MONROE CO SCHOOLS		5,244,079.74	0.192405%
State's Proport. Share - DOE		16,708.47	0.000613%
MONTGOMERY CO SCHOOLS		1,099,191.63	0.040329%
MORGAN CO SCHOOLS		4,334,782.16	0.159043%
State's Proport. Share - DOE		40,521.77	0.001487%
MOULTRIE-COLQUITT CNTY LIB		64,344.77	0.002361%
MOUNTAIN EDUCATION CENTER INC.		674,885.40	0.024762%
MOUNTAIN REG LIBRARY		105,214.25	0.003860%
MURRAY CO SCHOOLS		7,669,598.39	0.281397%
State's Proport. Share - DOE		19,708.78	0.000723%
MUSCOGEE CO SCHOOL DISTRICT		38,196,497.41	1.401429%
State's Proport. Share - DOE		73,347.74	0.002691%
N E GA REG LIBRARY		168,974.05	0.006200%
NEW LIFE ACAD. OF EXCELLENCE INC.		427,303.60	0.015678%
NEWTON CO SCHOOLS		23,878,976.69	0.876119%
State's Proport. Share - DOE		29,302.32	0.001075%
NEWTON COUNTY DFCS		-	0.000000%
NEWTON COUNTY LIBRARY		115,536.89	0.004239%
NORTH GA Tech. INSTITUTE		1,089,933.64	0.039990%
NORTH GEORGIA RESA		491,053.41	0.018017%
NORTH METRO ACADEMY OF PERFORMING ARTS		287,228.30	0.010538%
NORTHEAST GEORGIA RESA		1,036,897.22	0.038044%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY		794,195.76	0.029139%
NORTHWEST GA REGIONAL LIBRARY		163,895.76	0.006013%
NORTHWEST GEORGIA PUBLIC HEALTH		-	0.000000%
NORTHWEST GEORGIA RESA		1,022,266.75	0.037507%
OCMULGEE REGIONAL LIBRARY		79,370.13	0.002912%
OCONEE CO SCHOOLS		10,350,080.89	0.379744%
State's Proport. Share - DOE		61,294.78	0.002249%
OCONEE FALL LINE Tech. COLLEGE		1,166,371.44	0.042794%
OCONEE REG LIBRARY		131,829.60	0.004837%
OCONEE RESA		316,071.26	0.011597%
ODYSSEY CHARTER SCHOOL		404,261.53	0.014832%
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE		-	0.000000%
OGEECHEE TECH		1,500,876.33	0.055067%
OGLETHORPE CO SCHOOLS		2,838,425.98	0.104142%
State's Proport. Share - DOE		17,391.88	0.000638%
OHOOPPEE REG LIB		84,756.82	0.003110%
OKEFENOKEE REG LIB		120,358.28	0.004416%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
OKEFENOKEE RESA	\$	379,516.04	0.013924%
PATAULA CHARTER ACAD.		664,361.11	0.024375%
PAULDING CO SCHOOLS		36,521,779.93	1.339984%
State's Proport. Share - DOE		81,182.88	0.002979%
PEACH CO SCHOOLS		4,279,813.66	0.157026%
State's Proport. Share - DOE		14,047.81	0.000515%
PEACH PUBLIC LIBRARY		49,740.85	0.001825%
PELHAM CITY SCHOOLS		1,802,597.93	0.066137%
State's Proport. Share - DOE		11,161.92	0.000410%
PICKENS CO SCHOOLS		5,667,183.81	0.207929%
State's Proport. Share - DOE		28,273.13	0.001037%
PIEDMONT REG LIBRARY		115,691.95	0.004245%
PIERCE CO SCHOOLS		4,323,659.04	0.158635%
State's Proport. Share - DOE		33,267.60	0.001221%
PIKE CO SCHOOLS		3,495,662.34	0.128256%
State's Proport. Share - DOE		53,517.58	0.001964%
PINE MOUNTAIN REGIONAL LIBRARY		94,448.94	0.003465%
PIONEER RESA		1,188,926.56	0.043622%
POLK SCHOOL DISTRICT		8,930,005.25	0.327642%
State's Proport. Share - DOE		32,288.91	0.001185%
PROSECUTING ATTORNEYS COUNCIL OF GA		34,095.60	0.001251%
PULASKI CO SCHOOLS		1,633,164.94	0.059921%
State's Proport. Share - DOE		11,214.03	0.000411%
PURPOSE BUILT SCHOOLS ATLANTA INC		3,849,703.03	0.141246%
PUTNAM CO SCHOOLS		4,032,664.04	0.147958%
State's Proport. Share - DOE		-	0.000000%
QUITMAN CO SCHOOLS		466,588.73	0.017119%
State's Proport. Share - DOE		19,869.54	0.000729%
RABUN CO SCHOOLS		3,314,036.97	0.121592%
State's Proport. Share - DOE		28,607.23	0.001050%
RANDOLPH CO SCHOOLS		1,186,802.85	0.043544%
State's Proport. Share - DOE		11,539.21	0.000423%
REGION IV DFCS		-	0.000000%
RESURGENCE HALL INC		234,744.10	0.008613%
RICHMOND CO SCHOOLS		35,038,817.70	1.285574%
State's Proport. Share - DOE		72,781.45	0.002670%
RICHMOND COUNTY DFCS		5,707.80	0.000209%
RISE PREPARATORY CHARTER SCHOOL		895,456.45	0.032854%
ROCKDALE CO SCHOOLS		22,216,621.68	0.815128%
State's Proport. Share - DOE		69,073.28	0.002534%
RODDENBERY MEMORIAL LIBRARY		52,585.36	0.001929%
ROME CITY SCHOOLS		7,953,313.16	0.291807%
State's Proport. Share - DOE		25,492.03	0.000935%
SARA HIGHTOWER REGIONAL LIB		209,568.95	0.007689%
SATILLA REG LIBRARY		27,866.83	0.001022%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
SAVANNAH CLASSICAL ACADEMY	\$	482,281.88	0.017695%
SAVANNAH STATE UNIVERSITY		4,062,728.48	0.149061%
SAVANNAH TECH COLLEGE		1,374,914.00	0.050446%
SCHLEY CO SCHOOLS		1,565,760.67	0.057448%
SCHOOL FOR ARTS INFUSED LEARNING		490,273.58	0.017988%
SCINTILLA CHARTER ACADEMY		562,836.18	0.020650%
SCREVEN CO SCHOOLS		2,874,997.41	0.105484%
SCREVEN-JENKINS REG LIBRARY		54,449.69	0.001998%
SE HEALTH UNIT		24,903.54	0.000914%
SECRETARY OF STATE		34,717.25	0.001274%
SEMINOLE CO SCHOOLS		1,684,569.08	0.061807%
State's Proport. Share - DOE		23,997.08	0.000880%
SEQUOYAH REG LIB		405,768.17	0.014888%
SEVEN PILLARS CAREER ACADEMY		126,706.82	0.004649%
SLAM ACADEMY OF ATLANTA		105,863.21	0.003884%
SOCIAL CIRCLE CITY SCHOOLS		2,326,600.14	0.085363%
State's Proport. Share - DOE		23,343.14	0.000856%
SOUTH GA REG LIBRARY		127,596.13	0.004682%
SOUTH GA Tech. INSTITUTE		710,198.69	0.026057%
SOUTH GEORGIA STATE COLLEGE		1,600,819.55	0.058734%
SOUTHEASTERN Tech. COLLEGE		1,148,462.98	0.042137%
SOUTHERN CRESCENT Tech. COLLEGE		1,774,431.13	0.065104%
SOUTHERN REGIONAL TECHNICAL COLLEGE		1,972,471.47	0.072370%
SOUTHWEST GA REG LIB		115,977.53	0.004255%
SOUTHWEST GEORGIA RESA		225,666.43	0.008280%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL		402,191.99	0.014756%
SPRING CREEK CHARTER ACADEMY		215,070.05	0.007891%
STATE ACCOUNTING OFFICE		10,491.02	0.000385%
STATE BOARD OF PARDONS AND PAROLES		-	0.000000%
STATE OF GEORGIA DEPT OF LAW		14,583.00	0.000535%
STATE ROAD TOLL & AUTHORITY		-	0.000000%
STATESBORO REGIONAL LIBRARY		208,966.31	0.007667%
STEPHENS CO SCHOOLS		4,391,869.02	0.161138%
State's Proport. Share - DOE		31,991.06	0.001174%
STEWART CO SCHOOLS		837,510.08	0.030728%
SUMTER CO SCHOOLS		4,391,444.98	0.161122%
State's Proport. Share - DOE		19,625.50	0.000720%
TALBOT CO SCHOOLS		766,160.57	0.028110%
TALIAFERRO CO SCHOOLS		532,701.93	0.019545%
State's Proport. Share - DOE		8,028.02	0.000295%
TAPESTRY PUBLIC CHARTER SCHOOL		667,168.34	0.024478%
TATTNALL CO SCHOOLS		4,341,845.91	0.159302%
State's Proport. Share - DOE		26,699.88	0.000980%
TAYLOR CO SCHOOLS		1,717,718.27	0.063023%
Tech. COLLEGE SYSTEM OF GEORGIA		1,831,255.93	0.067189%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
TELFAIR CO SCHOOLS	\$	2,057,075.80	0.075474%
State's Proport. Share - DOE		16,705.43	0.000613%
TERRELL CO SCHOOLS		1,543,766.16	0.056641%
State's Proport. Share - DOE		-	0.000000%
THE GLOBE ACAD.		1,244,189.16	0.045649%
THE KINDEZI SCHOOL		2,970,013.24	0.108970%
THE MAIN STREET ACAD.		918,104.87	0.033685%
THE MUSEUM SCHOOL OF AVONDALE EST.		978,463.47	0.035900%
THE UNIVERSITY OF GEORGIA		98,153,105.68	3.601236%
THOMAS CO SCHOOLS		7,231,819.87	0.265335%
State's Proport. Share - DOE		29,675.41	0.001089%
THOMAS COUNTY PUBLIC LIBRARY		74,994.26	0.002752%
THOMASTON-UPSON COUNTY SCHOOLS		4,822,552.55	0.176939%
State's Proport. Share - DOE		833.39	0.000031%
THOMASVILLE CITY SCHOOLS		3,722,460.51	0.136577%
State's Proport. Share - DOE		78,289.52	0.002872%
THREE RIVERS REGIONAL LIBRARY		170,868.34	0.006269%
TIFT CO BD OF HEALTH DBA DIVERSIFIED ENTERPRISES		13,724.28	0.000504%
TIFT CO SCHOOLS		9,577,570.72	0.351401%
State's Proport. Share - DOE		42,308.58	0.001552%
TOOMBS CO SCHOOLS		3,388,296.63	0.124317%
State's Proport. Share - DOE		37,697.63	0.001383%
TOWNS CO SCHOOLS		1,624,090.12	0.059588%
State's Proport. Share - DOE		29,816.31	0.001094%
TREUTLEN CO SCHOOLS		1,377,382.41	0.050536%
TRION CITY SCHOOLS		1,595,832.76	0.058551%
State's Proport. Share - DOE		747.34	0.000027%
TROUP CO SCHOOLS		14,218,180.54	0.521665%
State's Proport. Share - DOE		55,679.79	0.002043%
TROUP HARRIS COWETA REG LIB		132,063.44	0.004845%
TURNER CO SCHOOLS		1,694,841.81	0.062184%
State's Proport. Share - DOE		10,010.49	0.000367%
TWIGGS CO SCHOOLS		1,038,928.63	0.038118%
State's Proport. Share - DOE		29,201.15	0.001071%
TWIGGS COUNTY BOARD OF HEALTH		-	0.000000%
UNION CO SCHOOLS		4,036,628.03	0.148104%
State's Proport. Share - DOE		31,918.66	0.001171%
UNIVERSITY OF NORTH GEORGIA		15,367,019.56	0.563816%
UNIVERSITY OF WEST GEORGIA		11,917,025.20	0.437236%
UTOPIAN ACADEMY FOR THE ARTS		269,884.42	0.009902%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH		-	0.000000%
VALDOSTA CITY SCHOOLS		9,441,852.31	0.346421%
State's Proport. Share - DOE		31,853.19	0.001169%
VALDOSTA STATE UNIVERSITY		7,839,515.68	0.287632%



SCHEDULE A (continued)

Employers		2020 Actual Employer Contributions	Employer Allocation Percentage
VIDALIA CITY SCHOOLS	\$	2,831,565.38	0.103890%
State's Proport. Share - DOE		4,566.42	0.000168%
WALKER CO SCHOOLS		11,461,853.76	0.420535%
State's Proport. Share - DOE		29,796.40	0.001093%
WALTON CO SCHOOLS		16,963,672.52	0.622397%
State's Proport. Share - DOE		44,824.82	0.001645%
WARE CO SCHOOLS		8,036,448.44	0.294857%
State's Proport. Share - DOE		45,025.92	0.001652%
WARREN CO SCHOOLS		871,025.71	0.031958%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		10,648.00	0.000391%
WASHINGTON CO SCHOOLS		3,716,517.04	0.136359%
State's Proport. Share - DOE		24,182.00	0.000887%
WAYNE CO SCHOOLS		5,887,450.13	0.216010%
State's Proport. Share - DOE		44,401.43	0.001629%
WEBSTER CO SCHOOLS		504,427.26	0.018507%
WESLEY INTERNATIONAL ACAD.		1,255,563.93	0.046067%
WEST GA REG LIBRARY		198,760.76	0.007293%
WEST GEORGIA RESA		1,064,255.20	0.039048%
WEST GEORGIA Tech. COLLEGE		1,971,265.52	0.072326%
WESTSIDE ATLANTA CHARTER SCHOOL		572,953.04	0.021022%
WHEELER CO SCHOOLS		1,265,681.56	0.046438%
WHITE CO SCHOOLS		4,896,143.63	0.179639%
State's Proport. Share - DOE		9,107.42	0.000334%
WHITFIELD CO SCHOOLS		16,081,877.55	0.590044%
State's Proport. Share - DOE		53,519.84	0.001964%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		8,393.76	0.000308%
WILCOX CO SCHOOLS		1,459,476.21	0.053548%
State's Proport. Share - DOE		10,772.40	0.000395%
WILKES CO SCHOOLS		1,830,836.90	0.067173%
State's Proport. Share - DOE		27,849.09	0.001022%
WILKINSON CO SCHOOLS		1,561,564.64	0.057294%
WIREGRASS GEORGIA Tech. COLLEGE		1,802,050.35	0.066117%
WORTH CO SCHOOLS		3,456,863.07	0.126832%
State's Proport. Share - DOE		83,087.71	0.003048%
WORTH COUNTY LIBRARY SYSTEM		32,952.08	0.001209%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		-	0.000000%
Total all Entities	\$	<u>2,725,539,252.74</u>	<u>100.000000%</u>
STATE DEPARTMENT OF EDUCATION	\$	<u>5,728,667.75</u>	<u>0.210185%</u>





SCHEDULE A (continued)

Teachers Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2021

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
ABRAHAM BALDWIN AGRI.COLLEGE	\$	2,816,762.47	0.113585%
ACADEMY FOR CLASSICAL EDUCATION INC		1,401,821.15	0.056528%
ALBANY STATE UNIVERSITY		4,823,072.49	0.194489%
ALBANY Tech. INSTITUTE		950,700.17	0.038337%
AMANA ACAD.		750,452.65	0.030262%
State's Proport. Share - DOE		-	0.000000%
APPLING COUNTY SCHOOLS		4,232,264.34	0.170665%
State's Proport. Share - DOE		46,643.92	0.001881%
ATHENS REGIONAL LIBRARY		340,594.67	0.013734%
ATHENS Tech. COLLEGE		1,660,385.00	0.066955%
ATKINSON COUNTY SCHOOLS		1,778,640.38	0.071723%
State's Proport. Share - DOE		15,870.96	0.000640%
ATLANTA HEIGHTS CHARTER SCHOOL		603,787.82	0.024348%
ATLANTA METROPOLITAN STATE COLLEGE		1,041,751.07	0.042008%
ATLANTA NEIGHBORHOOD CHARTER SCHOOL		1,252,662.04	0.050513%
ATLANTA PUBLIC SCHOOLS		65,800,196.59	2.653372%
State's Proport. Share - DOE		104,173.85	0.004201%
ATLANTA Tech. COLLEGE		891,307.09	0.035942%
ATLANTA UNBOUND ACADEMY		117,811.04	0.004751%
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM		280,585.21	0.011315%
AUGUSTA Tech. INSTITUTE		1,244,640.01	0.050190%
AUGUSTA UNIVERSITY		40,822,040.06	1.646136%
AZALEA REGIONAL LIBRARY SYSTEM		180,691.06	0.007286%
BACON COUNTY SCHOOLS		2,406,086.38	0.097025%
State's Proport. Share - DOE		5,545.68	0.000224%
BACONTON COMM CS		928,830.13	0.037455%
BAKER COUNTY SCHOOLS		432,222.66	0.017429%
State's Proport. Share - DOE		-	0.000000%
BALDWIN COUNTY BOARD OF HEALTH		-	0.000000%
BALDWIN COUNTY SCHOOLS		5,411,801.32	0.218229%
State's Proport. Share - DOE		25,205.04	0.001016%
BANKS COUNTY SCHOOLS		3,140,654.12	0.126646%
State's Proport. Share - DOE		18,799.96	0.000758%
BARNESVILLE - LAMAR CO LIBRARY		22,110.43	0.000892%
BARROW COUNTY SCHOOLS		15,578,677.82	0.628205%
State's Proport. Share - DOE		47,784.47	0.001927%
BARTOW COUNTY LIBRARY		152,124.24	0.006134%
BARTOW COUNTY SCHOOLS		15,421,742.72	0.621877%
State's Proport. Share - DOE		62,531.16	0.002522%
BARTRAM TRAIL REGIONAL LIBRARY		52,828.88	0.002130%
BEN HILL CO SCHOOLS		3,327,473.38	0.134179%
State's Proport. Share - DOE		44,695.20	0.001802%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
BERRIEN CO SCHOOLS	\$	3,123,539.20	0.125956%
State's Proport. Share - DOE		14,421.12	0.000582%
BIBB CO SCHOOLS		24,969,561.34	1.006890%
State's Proport. Share - DOE		-	0.000000%
BLECKLEY CO SCHOOLS		2,862,854.61	0.115444%
State's Proport. Share - DOE		26,605.90	0.001073%
BOARD OF REGENTS		6,225,046.06	0.251023%
BRANTLEY CO SCHOOLS		3,835,943.75	0.154683%
State's Proport. Share - DOE		25,644.18	0.001034%
BREMEN CITY SCHOOLS		2,490,537.09	0.100430%
State's Proport. Share - DOE		12,728.64	0.000513%
BRIGHTEN ACAD.		644,025.98	0.025970%
BROOKHAVEN INNOVATION ACADEMY		469,954.63	0.018951%
BROOKS CO SCHOOLS		2,536,459.54	0.102282%
State's Proport. Share - DOE		22,063.10	0.000890%
BROOKS COUNTY LIBRARY		19,903.09	0.000803%
BRYAN CO SCHOOLS		10,180,707.71	0.410534%
BUFORD CITY SCHOOLS		6,287,522.18	0.253542%
State's Proport. Share - DOE		-	0.000000%
BULLOCH CO SCHOOLS		11,659,419.97	0.470162%
State's Proport. Share - DOE		46,884.84	0.001891%
BURKE CO SCHOOLS		5,990,839.38	0.241579%
BUTTS CO SCHOOLS		3,756,510.59	0.151480%
State's Proport. Share - DOE		35,747.95	0.001442%
CALHOUN CITY SCHOOLS		3,787,209.67	0.152718%
State's Proport. Share - DOE		49,311.60	0.001988%
CALHOUN CO SCHOOLS		619,802.65	0.024993%
State's Proport. Share - DOE		-	0.000000%
CAMDEN CO SCHOOLS		10,371,402.35	0.418224%
State's Proport. Share - DOE		7,968.60	0.000321%
CANDLER CO SCHOOLS		2,146,209.48	0.086545%
State's Proport. Share - DOE		26,395.08	0.001064%
CARROLL CO SCHOOLS		15,832,025.29	0.638421%
State's Proport. Share - DOE		28,548.95	0.001151%
CARROLLTON IND SCHOOLS		5,150,428.01	0.207689%
State's Proport. Share - DOE		36,338.77	0.001465%
CARTERSVILLE CITY SCHOOLS		4,839,791.12	0.195163%
State's Proport. Share - DOE		30,347.64	0.001224%
CATOOSA CO SCHOOLS		12,624,364.27	0.509073%
State's Proport. Share - DOE		22,828.48	0.000921%
CATOOSA COUNTY LIBRARY		53,058.69	0.002140%
CENTENNIAL ACADEMY		1,213,611.45	0.048938%
CENTRAL GEORGIA Tech. COLLEGE		2,316,845.87	0.093426%
CHARLES DREW CHARTER SCHOOL		3,178,950.85	0.128190%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
CHARLTON CO SCHOOLS	\$	1,779,299.41	0.071750%
State's Proport. Share - DOE		11,676.70	0.000471%
CHARTER CONSERVATORY FOR L & T		158,185.85	0.006379%
CHATHAM CO SCHOOLS		45,346,263.12	1.828574%
State's Proport. Share - DOE		73,608.17	0.002968%
CHATTAHOOCHEE CO SCHOOLS		965,176.05	0.038920%
State's Proport. Share - DOE		13,177.67	0.000531%
CHATTAHOOCHEE FLINT RESA		356,319.56	0.014368%
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC		576,666.31	0.023254%
CHATTAHOOCHEE Tech. COLLEGE		2,301,568.08	0.092810%
CHATTOOGA CO SCHOOLS		2,774,909.25	0.111897%
State's Proport. Share - DOE		28,316.53	0.001142%
CHEROKEE CHARTER ACAD.		576,402.11	0.023243%
CHEROKEE CO SCHOOLS		48,490,214.74	1.955353%
State's Proport. Share - DOE		149,053.21	0.006011%
CHEROKEE COUNTY BOARD OF HEALTH		6,594.74	0.000266%
CHEROKEE REG LIBRARY		92,430.43	0.003727%
CHESTATEE REG LIBRARY		96,874.78	0.003906%
CHICKAMAUGA CITY SCHOOLS		1,264,462.31	0.050989%
State's Proport. Share - DOE		14,378.88	0.000580%
CIRRUS ACADEMY		399,194.37	0.016097%
CLARKE COUNTY DFCS		1,236.58	0.000050%
CLARKE COUNTY HEALTH DEPT		-	0.000000%
CLARKE COUNTY SCHOOLS		18,962,460.21	0.764655%
State's Proport. Share - DOE		48,768.05	0.001967%
CLAY CO SCHOOLS		368,640.50	0.014865%
CLAYTON CENTER COMMUNITY SERVICE BOARD		50,443.41	0.002034%
CLAYTON CO SCHOOLS		55,822,706.69	2.251033%
State's Proport. Share - DOE		56,319.55	0.002271%
CLAYTON COLLEGE & STATE UNIV		4,111,537.73	0.165796%
CLAYTON COUNTY REG LIB		40,233.72	0.001622%
CLINCH CO SCHOOLS		1,471,600.64	0.059342%
State's Proport. Share - DOE		11,801.22	0.000476%
COASTAL PINES TECHNICAL COLLEGE		1,213,590.72	0.048938%
COASTAL PLAIN REGIONAL LIBRARY		164,371.24	0.006628%
COASTAL PLAINS EDUCATION CENTER INC		95,524.92	0.003852%
COASTAL PLAINS RESA		448,996.29	0.018106%
COBB CO SCHOOLS		139,593,684.77	5.629071%
State's Proport. Share - DOE		25,764.20	0.001039%
COBB COUNTY PUBLIC LIB		1,056,298.31	0.042595%
COFFEE CO SCHOOLS		8,386,784.36	0.338194%
State's Proport. Share - DOE		45,586.44	0.001838%
COLLEGE OF COASTAL GEORGIA		1,599,135.02	0.064485%
COLQUITT CO SCHOOLS		10,545,611.69	0.425248%
State's Proport. Share - DOE		24,660.78	0.000994%



SCHEDULE A (continued)

Employers	\$	2021 Actual Employer Contributions	Employer Allocation Percentage
COLUMBIA CO SCHOOLS		29,784,983.76	1.201070%
State's Proport. Share - DOE		13,471.24	0.000543%
COLUMBUS STATE UNIVERSITY		5,314,332.48	0.214299%
COLUMBUS Tech. INSTITUTE		1,256,615.22	0.050673%
COMMERCE CITY SCHOOLS		1,716,009.56	0.069198%
State's Proport. Share - DOE		21,685.40	0.000874%
CONYERS-ROCKDALE LIB.SYSTEM		108,149.46	0.004361%
COOK CO SCHOOLS		3,333,005.62	0.134402%
State's Proport. Share - DOE		19,964.40	0.000805%
COOPERATIVE EXTENSION SERVICE		894,516.41	0.036071%
COWETA CHARTER ACAD.		591,020.12	0.023833%
COWETA CO SCHOOLS		25,501,179.63	1.028327%
State's Proport. Share - DOE		44,953.73	0.001813%
COWETA PUBLIC LIBRARY		173,438.43	0.006994%
CRAWFORD CO SCHOOLS		1,806,189.40	0.072834%
State's Proport. Share - DOE		8,030.76	0.000324%
CRISP CO SCHOOLS		4,305,564.95	0.173621%
State's Proport. Share - DOE		30,794.09	0.001242%
CSRA RESA		243,021.34	0.009800%
DADE CO SCHOOLS		2,343,326.74	0.094494%
State's Proport. Share - DOE		17,038.10	0.000687%
DALTON CITY SCHOOLS		9,137,222.81	0.368456%
State's Proport. Share - DOE		38,423.42	0.001549%
DALTON STATE COLLEGE		2,090,111.10	0.084283%
DAWSON CO SCHOOLS		5,102,282.40	0.205748%
State's Proport. Share - DOE		47,612.97	0.001920%
DECATUR CITY SCHOOLS		8,900,188.57	0.358897%
State's Proport. Share - DOE		8,685.48	0.000350%
DECATUR CO SCHOOLS		4,949,755.88	0.199597%
State's Proport. Share - DOE		27,242.07	0.001099%
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT		795,147.78	0.032064%
DEKALB CO SCHOOLS		128,200,588.15	5.169648%
State's Proport. Share - DOE		179,515.77	0.007239%
DEKALB COUNTY DFACS		9,517.93	0.000384%
DEKALB COUNTY PUBLIC LIBRARY		1,880,199.03	0.075818%
DEKALB PATH ACAD.		481,234.49	0.019406%
DEKALB PREPARATORY ACAD.		604,875.84	0.024391%
DELTA STEAM ACADEMY		107,219.05	0.004324%
DEPARTMENT OF ADMIN SERVICE		66,818.50	0.002694%
DEPARTMENT OF COMMUNITY HEALTH		16,073.93	0.000648%
DEPARTMENT OF COMMUNITY SUPERVISION		17,947.07	0.000724%
DEPARTMENT OF CORRECTIONS		294,997.65	0.011896%
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX		6,865.08	0.000277%
DEPARTMENT OF HUMAN SERVICES		114,945.81	0.004635%
DEPARTMENT OF NATURAL RESOURCE		63,766.63	0.002571%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF PUBLIC HEALTH	\$	61,117.79	0.002465%
DEPARTMENT OF PUBLIC SAFETY		48,917.80	0.001973%
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.		24,105.34	0.000972%
DESOTA TRAIL REG LIB		52,166.33	0.002104%
DESTINY ACHIEVERS ACAD. OF EXCELLENCE		-	0.000000%
DFACS FIELD FISCAL SERVICES REGION XI		5,660.88	0.000228%
DODGE CO SCHOOLS		3,220,916.35	0.129882%
State's Proport. Share - DOE		13,231.78	0.000534%
DOOLY CO SCHOOLS		1,297,565.79	0.052324%
State's Proport. Share - DOE		9,255.06	0.000373%
DOUGHERTY CO SCHOOLS		16,351,217.22	0.659358%
State's Proport. Share - DOE		39,133.20	0.001578%
DOUGHERTY CO.PUBLIC LIBRARY		233,484.00	0.009415%
DOUGLAS CO SCHOOLS		29,201,902.10	1.177557%
State's Proport. Share - DOE		29,410.56	0.001186%
DOUGLAS COUNTY DFCS		7,312.67	0.000295%
DUBLIN CITY SCHOOLS		2,471,121.16	0.099647%
State's Proport. Share - DOE		-	0.000000%
DUBOIS INTEGRITY ACADEMY		781,568.30	0.031516%
EARLY CO SCHOOLS		2,353,092.08	0.094888%
State's Proport. Share - DOE		20,003.04	0.000807%
EAST CENTRAL HEALTH DISTRICT		7,181.44	0.000290%
EAST GEORGIA STATE COLLEGE		1,329,514.69	0.053612%
ECHOLS CO SCHOOLS		876,712.01	0.035353%
State's Proport. Share - DOE		20,675.86	0.000834%
EFFINGHAM CO SCHOOLS		14,796,659.34	0.596671%
State's Proport. Share - DOE		41,859.13	0.001688%
EFFINGHAM COUNTY TAX COMM. OFFICE		6,753.66	0.000272%
ELBERT CO SCHOOLS		3,536,334.26	0.142602%
ELBERT COUNTY LIBRARY		17,929.80	0.000723%
EMANUEL CO SCHOOLS		4,628,955.52	0.186661%
State's Proport. Share - DOE		5,792.18	0.000234%
ETHOS CLASSICAL CHARTER SCHOOL		263,703.02	0.010634%
EVANS CO SCHOOLS		2,041,183.91	0.082310%
State's Proport. Share - DOE		35,206.30	0.001420%
FANNIN CO SCHOOLS		3,581,394.23	0.144419%
State's Proport. Share - DOE		5,086.00	0.000205%
FAYETTE CO SCHOOLS		26,486,834.01	1.068073%
State's Proport. Share - DOE		60,295.60	0.002431%
FIRST DISTRICT RESA		705,017.19	0.028430%
FLINT RIVER REGIONAL LIBRARY		132,966.49	0.005362%
FLOYD CO SCHOOLS		10,999,564.70	0.443554%
State's Proport. Share - DOE		11,364.84	0.000458%
FLOYD COUNTY DFCS		7,138.80	0.000288%
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL		351,310.29	0.014166%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
FORSYTH CO SCHOOLS	\$	53,046,599.09	2.139087%
State's Proport. Share - DOE		72,078.31	0.002907%
FORSYTH COUNTY PUBLIC LIBRARY		710,117.61	0.028635%
FORT VALLEY STATE UNIVERSITY		3,792,149.77	0.152917%
FRANKLIN CO SCHOOLS		3,958,971.18	0.159644%
State's Proport. Share - DOE		27,689.64	0.001117%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY		537,753.24	0.021685%
FULTON CO SCHOOLS		114,580,287.66	4.620414%
State's Proport. Share - DOE		69,487.61	0.002802%
FULTON LEADERSHIP ACAD.		271,292.27	0.010940%
FULTON SCIENCE ACAD. HIGH SCHOOL		-	0.000000%
FULTON SUNSHINE ACAD. INC.		-	0.000000%
FURLOW CHARTER SCHOOL		518,741.76	0.020918%
GA PUB TELECOMMUNICATIONS COMM		37,193.31	0.001500%
GA SOIL & WATER CONSERVATION COMM.		-	0.000000%
GA SOUTHWESTERN STATE UNIV		1,810,193.13	0.072995%
GAINESVILLE CITY SCHOOLS		8,532,488.19	0.344070%
State's Proport. Share - DOE		56,038.64	0.002260%
GENESIS INNOVATION ACADEMY FOR BOYS		277,542.68	0.011192%
GENESIS INNOVATION ACADEMY FOR GIRLS		438,115.40	0.017667%
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY		13,977.37	0.000564%
GEORGIA BUILDING AUTHORITY		16,420.62	0.000662%
GEORGIA BUREAU OF INVESTIGATION		25,352.52	0.001022%
GEORGIA COLLEGE & STATE UNIV		6,900,037.72	0.278242%
GEORGIA CONNECTIONS ACAD.		1,715,180.33	0.069164%
GEORGIA CYBER ACADEMY		7,111,140.53	0.286754%
GEORGIA DEPARTMENT OF AGRICULTURE		30,377.23	0.001225%
GEORGIA DEPARTMENT OF AUDITS		-	0.000000%
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS		-	0.000000%
GEORGIA DEPARTMENT OF DEFENSE		10,887.12	0.000439%
GEORGIA DEPARTMENT OF DRIVER SERVICES		21,248.04	0.000857%
GEORGIA DEPT OF EARLY CARE & LEARNING		107,781.33	0.004346%
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT		27,265.32	0.001099%
GEORGIA DEPARTMENT OF JUVENILE JUSTICE		451,390.89	0.018202%
GEORGIA DEPARTMENT OF REVENUE		18,040.92	0.000727%
GEORGIA DEPARTMENT OF TRANSPORTATION		20,268.11	0.000817%
GEORGIA DEPT OF EDUCATION		5,060,707.45	0.204071%
GEORGIA DEPT OF LABOR		11,827.29	0.000477%
GEORGIA FINANCING AND INVESTMENT COMMISSION		9,738.12	0.000393%
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC		136,349.09	0.005498%
GEORGIA GENERAL ASSEMBLY		36,614.64	0.001476%
GEORGIA GWINNETT COLLEGE		6,098,128.69	0.245905%
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC		156,136.33	0.006296%
GEORGIA HIGHLANDS COLLEGE		2,516,608.54	0.101481%
GEORGIA INST OF TECHNOLOGY		63,373,598.91	2.555520%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
GEORGIA MAGNET CHARTER SCHOOL	\$	1,051,551.50	0.042403%
GEORGIA MILITARY COLLEGE		4,614,779.77	0.186090%
GEORGIA NORTHWESTERN Tech. COLLEGE		1,529,608.94	0.061681%
GEORGIA PIEDMONT Tech. COLLEGE		1,295,710.68	0.052249%
GEORGIA PUBLIC DEFENDER STD COUNCIL		17,833.76	0.000719%
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS		547,641.10	0.022083%
GEORGIA SOUTHERN UNIVERSITY		17,730,057.02	0.714959%
GEORGIA STATE UNIVERSITY		39,939,185.16	1.610535%
GEORGIA STUDENT FINANCE COMM		127,310.19	0.005134%
GEORGIA TECHNOLOGY AUTHORITY		-	0.000000%
GEORGIA WORLD CONGRESS CENTER AUTHORITY		-	0.000000%
GILMER CO SCHOOLS		4,536,474.03	0.182932%
State's Proport. Share - DOE		33,813.74	0.001364%
GLASCOCK CO SCHOOLS		719,193.98	0.029001%
GLYNN CO SCHOOLS		15,267,042.59	0.615639%
State's Proport. Share - DOE		67,345.73	0.002716%
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.		10,292.40	0.000415%
GORDON CO SCHOOLS		7,288,417.48	0.293903%
State's Proport. Share - DOE		39,374.82	0.001588%
GORDON COLLEGE		1,905,759.94	0.076849%
GOVERNORS OFFICE OF PLANNING & BUDGET		147,681.62	0.005955%
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL		-	0.000000%
GRADY CO SCHOOLS		4,811,033.43	0.194003%
GREENE CO SCHOOLS		3,801,771.61	0.153305%
State's Proport. Share - DOE		5,505.20	0.000222%
GRIFFIN RESA		500,689.38	0.020190%
GRIFFIN SPALDING CO SCHOOLS		11,890,894.10	0.479497%
State's Proport. Share - DOE		-	0.000000%
GWINNETT CO SCHOOLS		200,872,265.10	8.100123%
State's Proport. Share - DOE		340,077.03	0.013710%
GWINNETT COUNTY DFCS		281.04	0.000011%
GWINNETT COUNTY PUBLIC LIB		1,896,923.28	0.076493%
GWINNETT Tech. COLLEGE		1,767,261.22	0.071264%
HABERSHAM CO SCHOOLS		8,097,957.20	0.326548%
State's Proport. Share - DOE		30,319.32	0.001223%
HABERSHAM COUNTY BOARD OF COMMISSIONERS		-	0.000000%
HALL CO DFACS		-	0.000000%
HALL CO SCHOOLS		29,273,096.85	1.180428%
State's Proport. Share - DOE		56,414.58	0.002275%
HALL COUNTY LIBRARY		252,254.14	0.010172%
HANCOCK CO SCHOOLS		1,224,584.72	0.049381%
HARALSON CO SCHOOLS		4,165,815.89	0.167985%
State's Proport. Share - DOE		26,810.64	0.001081%
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY		81,694.10	0.003294%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
HARRIS CO SCHOOLS	\$	5,924,366.18	0.238898%
State's Proport. Share - DOE		17,411.75	0.000702%
HART CO SCHOOLS		3,626,146.19	0.146223%
State's Proport. Share - DOE		28,196.32	0.001137%
HART COUNTY BOARD OF HEALTH		8,157.72	0.000329%
HART COUNTY LIBRARY		20,908.99	0.000843%
HEARD CO SCHOOLS		2,380,438.79	0.095990%
State's Proport. Share - DOE		19,887.87	0.000802%
HEART OF GEORGIA RESA		492,058.87	0.019842%
HENRY CO SCHOOLS		46,186,148.60	1.862442%
State's Proport. Share - DOE		84,729.83	0.003417%
HENRY COUNTY LIBRARY		324,554.79	0.013088%
HOUSTON CO SCHOOLS		35,385,383.43	1.426904%
State's Proport. Share - DOE		106,216.63	0.004283%
HOUSTON COUNTY PUBLIC LIBRARY		102,744.08	0.004143%
INT'L ACAD. OF SMYRNA CHARTER SCHOOL		363,060.07	0.014640%
INTERNATIONAL CHARTER ACADEMY OF GEORGIA		220,488.22	0.008891%
INTERNATIONAL CHARTER SCHOOL OF ATLANTA		711,744.15	0.028701%
INTERNATIONAL COMMUNITY SCHOOL		436,900.06	0.017618%
INTOWN ACAD. CHARTER SCHOOL		-	0.000000%
IRWIN CO SCHOOLS		2,109,469.27	0.085064%
State's Proport. Share - DOE		30,386.80	0.001225%
IVY PREP ACAD. FOR GIRLS		497,368.37	0.020056%
IVY PREP YOUNG MENS ACAD.		-	0.000000%
IVY PREPARATORY ACAD.		-	0.000000%
JACKSON BUTTS COUNTY LIBRARY		-	0.000000%
JACKSON CO SCHOOLS		9,454,839.61	0.381263%
State's Proport. Share - DOE		-	0.000000%
JASPER CO SCHOOLS		2,566,327.49	0.103486%
State's Proport. Share - DOE		39,529.76	0.001594%
JEFF DAVIS CO SCHOOLS		3,109,648.00	0.125396%
State's Proport. Share - DOE		723.58	0.000029%
JEFFERSON CITY SCHOOLS		4,105,702.12	0.165561%
State's Proport. Share - DOE		36,964.22	0.001491%
JEFFERSON CO SCHOOLS		2,823,239.77	0.113846%
JEFFERSON COUNTY REG.LIB.		25,698.09	0.001036%
JEKYLL ISLAND STATE PARK AUTHORITY		4,721.02	0.000190%
JENKINS CO SCHOOLS		1,506,172.80	0.060736%
State's Proport. Share - DOE		19,372.90	0.000781%
JOHNSON CO SCHOOLS		1,224,953.39	0.049396%
State's Proport. Share - DOE		21,463.05	0.000865%
JONES CO SCHOOLS		5,700,205.03	0.229859%
State's Proport. Share - DOE		23,332.27	0.000941%
KENNESAW CHARTER SCIENCE & MATH ACAD.		744.60	0.000030%
KENNESAW STATE UNIVERSITY		23,793,622.84	0.959470%





SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
KINCHAFOONEE REG LIB	\$ 63,634.90	0.002566%
KIPP METRO ATLANTA COLLABORATIVE	7,138,814.13	0.287870%
LAKE BLACKSHEAR REG LIB	80,378.44	0.003241%
LAMAR CO SCHOOLS	2,646,057.83	0.106701%
State's Proport. Share - DOE	-	0.000000%
LANIER CO SCHOOLS	1,813,871.70	0.073144%
State's Proport. Share - DOE	16,819.89	0.000678%
LANIER Tech. COLLEGE	1,456,579.20	0.058736%
LATIN ACAD. CHARTER SCHOOL	-	0.000000%
LAURENS CO SCHOOLS	7,085,133.59	0.285706%
State's Proport. Share - DOE	28,173.49	0.001136%
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	368,206.76	0.014848%
LEE CO SCHOOLS	6,220,569.54	0.250843%
State's Proport. Share - DOE	31,702.12	0.001278%
LEE COUNTY LIBRARY	67,935.00	0.002739%
LIBERTY CO SCHOOLS	11,239,896.94	0.453245%
State's Proport. Share - DOE	24,490.56	0.000988%
LIBERTY TECH CHARTER SCHOOL	488,646.29	0.019705%
LINCOLN CO SCHOOLS	1,340,690.53	0.054063%
State's Proport. Share - DOE	21,511.52	0.000867%
LINCOLN COUNTY LIBRARY	4,543.58	0.000183%
LIVE OAK PUBLIC LIBRARIES	792,962.01	0.031976%
LONG CO SCHOOLS	3,490,930.86	0.140771%
State's Proport. Share - DOE	28,509.47	0.001150%
LOWNDES CO SCHOOLS	10,773,946.62	0.434456%
State's Proport. Share - DOE	29,854.12	0.001204%
LUMPKIN CO SCHOOLS	4,360,045.61	0.175817%
MACON CHARTER ACADEMY INC	-	0.000000%
MACON CO SCHOOLS	1,299,921.70	0.052419%
State's Proport. Share - DOE	8,240.76	0.000332%
MADISON CO SCHOOLS	5,820,795.80	0.234722%
State's Proport. Share - DOE	24,571.72	0.000991%
MARIETTA CHARTER SCHOOL	-	0.000000%
MARIETTA CITY SCHOOLS	13,413,544.68	0.540897%
State's Proport. Share - DOE	71,233.71	0.002872%
MARION CO SCHOOLS	1,406,795.36	0.056729%
TWIN LAKES LIBRARY SYSTEM	47,466.66	0.001914%
MCDUFFIE CO SCHOOLS	4,048,772.82	0.163265%
State's Proport. Share - DOE	6,276.63	0.000253%
MCINTOSH CO SCHOOLS	1,525,126.23	0.061500%
State's Proport. Share - DOE	34,577.04	0.001394%
MERIWETHER CO SCHOOLS	2,610,767.56	0.105278%
State's Proport. Share - DOE	32,306.16	0.001303%
METRO RESA	1,256,170.59	0.050655%
MIDDLE GEORGIA REG LIBRARY	294,035.58	0.011857%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
MIDDLE GEORGIA RESA	\$	240,223.55	0.009687%
MIDDLE GEORGIA STATE COLLEGE		5,147,309.05	0.207564%
MILLER CO SCHOOLS		951,917.54	0.038386%
MITCHELL CO SCHOOLS		1,892,133.82	0.076300%
State's Proport. Share - DOE		32,477.20	0.001310%
MONROE CO SCHOOLS		4,975,065.05	0.200618%
State's Proport. Share - DOE		17,769.69	0.000717%
MONTGOMERY CO SCHOOLS		992,660.24	0.040029%
MORGAN CO SCHOOLS		3,940,548.82	0.158901%
State's Proport. Share - DOE		34,952.94	0.001409%
MOULTRIE-COLQUITT CNTY LIB		55,600.95	0.002242%
MOUNTAIN EDUCATION CENTER INC.		625,851.16	0.025237%
MOUNTAIN REG LIBRARY		100,649.52	0.004059%
MURRAY CO SCHOOLS		6,934,707.08	0.279640%
State's Proport. Share - DOE		6,361.56	0.000257%
MUSCOGEE CO SCHOOL DISTRICT		34,272,881.14	1.382043%
State's Proport. Share - DOE		45,932.04	0.001852%
N E GA REG LIBRARY		147,464.50	0.005946%
NEW LIFE ACAD. OF EXCELLENCE INC.		409,831.18	0.016526%
NEWTON CO SCHOOLS		21,937,249.17	0.884613%
State's Proport. Share - DOE		27,568.87	0.001112%
NEWTON COUNTY DFCS		-	0.000000%
NEWTON COUNTY LIBRARY		95,012.26	0.003831%
NORTH GA Tech. INSTITUTE		921,496.09	0.037159%
NORTH GEORGIA RESA		431,478.98	0.017399%
NORTH METRO ACADEMY OF PERFORMING ARTS		233,065.30	0.009398%
NORTHEAST GEORGIA RESA		925,771.68	0.037331%
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY		826,228.22	0.033317%
NORTHWEST GA REGIONAL LIBRARY		134,973.57	0.005443%
NORTHWEST GEORGIA PUBLIC HEALTH		-	0.000000%
NORTHWEST GEORGIA RESA		900,262.08	0.036303%
OCMULGEE REGIONAL LIBRARY		78,390.60	0.003161%
OCONEE CO SCHOOLS		9,648,291.61	0.389064%
State's Proport. Share - DOE		55,529.20	0.002239%
OCONEE FALL LINE Tech. COLLEGE		990,785.23	0.039953%
OCONEE REG LIBRARY		117,102.83	0.004722%
OCONEE RESA		279,905.87	0.011287%
ODYSSEY CHARTER SCHOOL		375,240.26	0.015131%
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE		6,287.40	0.000254%
OGEECHEE TECH		1,373,376.95	0.055381%
OGLETHORPE CO SCHOOLS		2,571,100.71	0.103679%
State's Proport. Share - DOE		15,854.02	0.000639%
OHOOPEE REG LIB		74,176.10	0.002991%
OKEFENOKEE REG LIB		100,536.96	0.004054%
OKEFENOKEE RESA		353,656.52	0.014261%



SCHEDULE A (continued)

Employers	2021 Actual Employer Contributions	Employer Allocation Percentage
PATAULA CHARTER ACAD.	\$ 644,242.40	0.025979%
PAULDING CO SCHOOLS	33,897,700.13	1.366914%
State's Proport. Share - DOE	78,603.96	0.003170%
PEACH CO SCHOOLS	4,000,561.02	0.161321%
State's Proport. Share - DOE	12,715.51	0.000513%
PEACH PUBLIC LIBRARY	41,635.86	0.001679%
PELHAM CITY SCHOOLS	1,611,891.03	0.064999%
State's Proport. Share - DOE	10,484.88	0.000423%
PICKENS CO SCHOOLS	5,153,773.02	0.207824%
State's Proport. Share - DOE	32,776.68	0.001322%
PIEDMONT REG LIBRARY	112,143.31	0.004522%
PIERCE CO SCHOOLS	3,899,309.30	0.157238%
State's Proport. Share - DOE	31,606.79	0.001275%
PIKE CO SCHOOLS	3,243,912.33	0.130810%
State's Proport. Share - DOE	42,611.37	0.001718%
PINE MOUNTAIN REGIONAL LIBRARY	80,461.70	0.003245%
PIONEER RESA	1,151,126.13	0.046419%
POLK SCHOOL DISTRICT	8,411,661.25	0.339198%
State's Proport. Share - DOE	33,371.41	0.001346%
PROSECUTING ATTORNEYS COUNCIL OF GA	30,740.88	0.001240%
PULASKI CO SCHOOLS	1,510,469.77	0.060909%
State's Proport. Share - DOE	13,244.71	0.000534%
PURPOSE BUILT SCHOOLS ATLANTA INC	3,067,285.51	0.123687%
PUTNAM CO SCHOOLS	3,752,267.60	0.151309%
State's Proport. Share - DOE	-	0.000000%
QUITMAN CO SCHOOLS	422,858.32	0.017052%
State's Proport. Share - DOE	18,033.40	0.000727%
RABUN CO SCHOOLS	3,048,303.60	0.122922%
State's Proport. Share - DOE	28,449.66	0.001147%
RANDOLPH CO SCHOOLS	1,011,014.09	0.040769%
State's Proport. Share - DOE	10,113.36	0.000408%
REGION IV DFCS	-	0.000000%
RESURGENCE HALL INC	261,552.08	0.010547%
RICHMOND CO SCHOOLS	33,331,554.59	1.344084%
State's Proport. Share - DOE	60,917.25	0.002456%
RICHMOND COUNTY DFCS	5,146.20	0.000208%
RISE PREPARATORY CHARTER SCHOOL	857,375.01	0.034573%
ROCKDALE CO SCHOOLS	20,268,944.48	0.817339%
State's Proport. Share - DOE	55,957.67	0.002256%
RODDENBERY MEMORIAL LIBRARY	46,243.61	0.001865%
ROME CITY SCHOOLS	7,199,730.67	0.290327%
State's Proport. Share - DOE	27,769.28	0.001120%
SARA HIGHTOWER REGIONAL LIB	191,056.83	0.007704%
SATILLA REG LIBRARY	25,936.46	0.001046%
SAVANNAH CLASSICAL ACADEMY	460,189.90	0.018557%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
SAVANNAH STATE UNIVERSITY	\$	3,307,541.99	0.133376%
SAVANNAH TECH COLLEGE		1,155,482.64	0.046594%
SCHLEY CO SCHOOLS		1,415,761.18	0.057090%
SCHOOL FOR ARTS INFUSED LEARNING		476,218.12	0.019203%
SCINTILLA CHARTER ACADEMY		542,148.48	0.021862%
SCREVEN CO SCHOOLS		2,566,969.94	0.103512%
SCREVEN-JENKINS REG LIBRARY		49,307.74	0.001988%
SE HEALTH UNIT		20,875.90	0.000842%
SECRETARY OF STATE		35,604.12	0.001436%
SEMINOLE CO SCHOOLS		1,449,576.25	0.058454%
State's Proport. Share - DOE		24,685.98	0.000995%
SEQUOYAH REG LIB		374,240.98	0.015091%
SEVEN PILLARS CAREER ACADEMY		146,597.67	0.005912%
SLAM ACADEMY OF ATLANTA		101,213.50	0.004081%
SOCIAL CIRCLE CITY SCHOOLS		2,127,390.37	0.085786%
State's Proport. Share - DOE		22,267.80	0.000898%
SOUTH GA REG LIBRARY		108,643.52	0.004381%
SOUTH GA Tech. INSTITUTE		560,558.20	0.022604%
SOUTH GEORGIA STATE COLLEGE		1,349,012.00	0.054398%
SOUTHEASTERN Tech. COLLEGE		1,028,919.17	0.041491%
SOUTHERN CRESCENT Tech. COLLEGE		1,439,581.38	0.058051%
SOUTHERN REGIONAL TECHNICAL COLLEGE		1,697,650.67	0.068457%
SOUTHWEST GA REG LIB		93,234.43	0.003760%
SOUTHWEST GEORGIA RESA		191,761.93	0.007733%
SOUTHWEST GEORGIA STEM CHARTER SCHOOL		351,996.23	0.014194%
SPRING CREEK CHARTER ACADEMY		295,890.25	0.011932%
STATE ACCOUNTING OFFICE		-	0.000000%
STATE BOARD OF PARDONS AND PAROLES		-	0.000000%
STATE OF GEORGIA DEPT OF LAW		13,148.16	0.000530%
STATE ROAD TOLL & AUTHORITY		-	0.000000%
STATESBORO REGIONAL LIBRARY		194,274.36	0.007834%
STEPHENS CO SCHOOLS		4,026,188.58	0.162355%
State's Proport. Share - DOE		29,242.48	0.001179%
STEWART CO SCHOOLS		718,346.79	0.028967%
SUMTER CO SCHOOLS		3,906,069.79	0.157511%
State's Proport. Share - DOE		18,063.90	0.000728%
TALBOT CO SCHOOLS		672,331.59	0.027112%
TALIAFERRO CO SCHOOLS		446,936.19	0.018023%
State's Proport. Share - DOE		7,042.84	0.000284%
TAPESTRY PUBLIC CHARTER SCHOOL		516,596.68	0.020832%
TATTNALL CO SCHOOLS		4,114,123.91	0.165901%
State's Proport. Share - DOE		24,912.68	0.001005%
TAYLOR CO SCHOOLS		1,580,147.36	0.063719%
Tech. COLLEGE SYSTEM OF GEORGIA		1,575,986.48	0.063551%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
TELFAIR CO SCHOOLS	\$	1,900,511.47	0.076638%
State's Proport. Share - DOE		16,326.90	0.000658%
TERRELL CO SCHOOLS		1,346,458.60	0.054296%
State's Proport. Share - DOE		-	0.000000%
THE GLOBE ACAD.		1,165,303.82	0.046991%
THE KINDEZI SCHOOL		2,543,750.61	0.102576%
THE MAIN STREET ACAD.		863,052.41	0.034802%
THE MUSEUM SCHOOL OF AVONDALE EST.		885,782.83	0.035719%
THE UNIVERSITY OF GEORGIA		86,896,481.24	3.504073%
THOMAS CO SCHOOLS		6,638,921.36	0.267712%
State's Proport. Share - DOE		27,267.36	0.001100%
THOMAS COUNTY PUBLIC LIBRARY		71,813.87	0.002896%
THOMASTON-UPSON COUNTY SCHOOLS		4,418,197.18	0.178162%
State's Proport. Share - DOE		-	0.000000%
THOMASVILLE CITY SCHOOLS		3,188,289.13	0.128567%
State's Proport. Share - DOE		69,227.04	0.002792%
THREE RIVERS REGIONAL LIBRARY		157,034.44	0.006332%
TIFT CO BD OF HEALTH DBA DIVERSIFIED ENTERPRISES		12,373.92	0.000499%
TIFT CO SCHOOLS		8,689,123.83	0.350386%
State's Proport. Share - DOE		38,088.36	0.001536%
TOOMBS CO SCHOOLS		3,036,919.88	0.122463%
State's Proport. Share - DOE		34,863.96	0.001406%
TOWNS CO SCHOOLS		1,444,342.49	0.058243%
State's Proport. Share - DOE		26,984.39	0.001088%
TREUTLEN CO SCHOOLS		1,247,419.86	0.050302%
TRION CITY SCHOOLS		1,398,859.19	0.056409%
State's Proport. Share - DOE		6,335.60	0.000255%
TROUP CO SCHOOLS		12,812,730.27	0.516669%
State's Proport. Share - DOE		24,702.31	0.000996%
TROUP HARRIS COWETA REG LIB		97,910.97	0.003948%
TURNER CO SCHOOLS		1,555,039.31	0.062706%
State's Proport. Share - DOE		4,811.52	0.000194%
TWIGGS CO SCHOOLS		931,726.99	0.037572%
State's Proport. Share - DOE		26,637.29	0.001074%
TWIGGS COUNTY BOARD OF HEALTH		-	0.000000%
UNION CO SCHOOLS		3,483,014.84	0.140451%
State's Proport. Share - DOE		29,182.78	0.001177%
UNIVERSITY OF NORTH GEORGIA		13,789,601.41	0.556061%
UNIVERSITY OF WEST GEORGIA		9,965,655.79	0.401862%
UTOPIAN ACADEMY FOR THE ARTS		271,168.02	0.010935%
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH		102,937.77	0.004151%
VALDOSTA CITY SCHOOLS		8,649,347.91	0.348782%
State's Proport. Share - DOE		28,684.68	0.001157%
VALDOSTA STATE UNIVERSITY		6,777,149.56	0.273286%



SCHEDULE A (continued)

Employers		2021 Actual Employer Contributions	Employer Allocation Percentage
VIDALIA CITY SCHOOLS	\$	2,574,372.94	0.103811%
State's Proport. Share - DOE		-	0.000000%
WALKER CO SCHOOLS		9,687,285.06	0.390637%
State's Proport. Share - DOE		25,587.52	0.001032%
WALTON CO SCHOOLS		15,473,430.45	0.623961%
State's Proport. Share - DOE		44,397.03	0.001790%
WARE CO SCHOOLS		7,280,625.74	0.293589%
State's Proport. Share - DOE		40,595.76	0.001637%
WARREN CO SCHOOLS		769,412.84	0.031026%
State's Proport. Share - DOE		-	0.000000%
WARREN COUNTY PUBLIC LIBRARY		8,932.45	0.000360%
WASHINGTON CO SCHOOLS		3,440,560.02	0.138739%
State's Proport. Share - DOE		23,052.13	0.000930%
WAYNE CO SCHOOLS		5,387,943.39	0.217267%
State's Proport. Share - DOE		38,986.95	0.001572%
WEBSTER CO SCHOOLS		439,096.18	0.017706%
WESLEY INTERNATIONAL ACAD.		1,198,359.42	0.048323%
WEST GA REG LIBRARY		187,265.81	0.007551%
WEST GEORGIA RESA		881,706.81	0.035555%
WEST GEORGIA Tech. COLLEGE		1,643,732.62	0.066283%
WESTSIDE ATLANTA CHARTER SCHOOL		563,213.87	0.022711%
WHEELER CO SCHOOLS		1,107,298.55	0.044651%
WHITE CO SCHOOLS		4,425,941.40	0.178475%
State's Proport. Share - DOE		6,766.05	0.000273%
WHITFIELD CO SCHOOLS		14,583,108.42	0.588059%
State's Proport. Share - DOE		49,192.44	0.001984%
WHITFIELD COUNTY BOARD OF HEALTH		-	0.000000%
WHITFIELD COUNTY DFCS		7,757.04	0.000313%
WILCOX CO SCHOOLS		1,331,335.56	0.053686%
State's Proport. Share - DOE		17,259.89	0.000696%
WILKES CO SCHOOLS		1,620,034.29	0.065327%
State's Proport. Share - DOE		26,338.33	0.001062%
WILKINSON CO SCHOOLS		1,393,883.60	0.056208%
WIREGRASS GEORGIA Tech. COLLEGE		1,444,481.59	0.058248%
WORTH CO SCHOOLS		3,119,609.21	0.125797%
State's Proport. Share - DOE		78,038.52	0.003147%
WORTH COUNTY LIBRARY SYSTEM		28,153.79	0.001135%
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE		91,819.70	0.003703%
<b>Total all Entities</b>	\$	<u>2,479,870,643.96</u>	<u>100.000000%</u>
<b>STATE DEPARTMENT OF EDUCATION</b>	\$	<u>5,123,008.84</u>	<u>0.206584%</u>



**SCHEDULE B**

**Teachers Retirement System of Georgia  
Schedules of Pension Amounts by Employer  
As of the Measurement Date June 30, 2021**

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
ABRAHAM BALDWIN AGRICULTURE COLLEGE	\$ 10,045,836	\$ 2,397,256	\$ 1,944,339	\$ -	\$ 4,341,595	\$ -	\$ 14,694,220	\$ -	\$ 1,933,651	\$ 16,627,871	\$ 395,511	\$ (941,869)	\$ (546,358)
ACADEMY FOR CLASSICAL EDUCATION INC	4,999,525	1,193,045	967,642	2,033,378	4,194,065	-	7,312,892	-	7,312,892	196,835	1,143,484	1,340,319	
ALBANY STATE UNIVERSITY	17,201,255	4,104,766	3,329,247	-	7,434,013	-	25,160,577	-	3,974,839	29,135,416	677,221	(3,182,655)	(2,505,434)
ALBANY Tech. INSTITUTE	3,390,652	809,117	656,250	32,377	1,497,744	-	4,959,566	-	1,132,271	6,091,837	133,484	(467,270)	(333,786)
AMANA ACAD.	2,676,472	638,691	518,022	137,251	1,293,964	-	3,914,923	-	152,009	4,066,932	105,370	27,006	132,376
State's Proport. Share - DOE	-	-	-	6,999	6,999	-	-	-	6,676	6,676	-	(65)	(65)
APPLING COUNTY SCHOOLS	15,094,181	3,601,951	2,921,430	1,175,435	7,698,816	-	22,078,523	-	658,177	22,736,700	594,260	(267,431)	326,829
State's Proport. Share - DOE	166,362	39,699	32,199	8,252	80,150	-	243,340	-	24,462	267,802	6,547	(40,502)	(33,955)
ATHENS REGIONAL LIBRARY	1,214,681	289,861	235,098	31,315	556,274	-	1,776,735	-	130,949	1,907,684	47,833	(54,178)	(6,345)
ATHENS Tech. COLLEGE	5,921,723	1,413,111	1,146,130	-	2,559,241	-	8,661,808	-	1,317,063	9,978,871	233,129	(837,662)	(604,533)
ATKINSON COUNTY SCHOOLS	6,343,421	1,513,742	1,227,749	18,200	2,759,691	-	9,278,633	-	462,950	9,741,583	249,746	(251,046)	(1,300)
State's Proport. Share - DOE	56,604	13,507	10,955	18,890	43,352	-	82,795	-	352	83,147	2,230	7,267	9,497
ATLANTA HEIGHTS CHARTER SCHOOL	2,153,418	513,874	416,787	415,994	1,346,655	-	3,149,843	-	76,654	3,226,497	84,770	132,748	217,518
ATLANTA METROPOLITAN STATE COLLEGE	3,715,327	886,595	719,090	7,277	1,612,962	-	5,434,475	-	3,805,702	9,240,177	146,281	(1,558,678)	(1,412,397)
ATLANTA NEIGHBORHOOD CHARTER SCHOOL	4,467,538	1,066,097	864,677	527,676	2,458,450	-	6,534,746	-	22,269	6,557,015	175,894	(633,220)	339,114
ATLANTA PUBLIC SCHOOLS	234,673,055	56,000,451	45,420,210	8,373,553	109,794,214	-	343,260,394	-	18,866,893	362,127,287	9,239,221	(10,096,454)	(857,233)
State's Proport. Share - DOE	371,550	88,664	71,912	-	160,576	-	543,473	-	517,789	1,061,262	14,622	(535,853)	(521,231)
ATLANTA Tech. COLLEGE	3,178,830	758,570	615,252	-	1,373,822	-	4,649,731	-	1,035,791	5,685,522	125,145	(616,381)	(491,236)
ATLANTA UNBOUND ACADEMY	420,194	100,272	81,327	751,412	933,011	-	614,626	-	933,011	614,626	16,536	203,084	219,620
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	1,000,736	238,807	193,689	54,144	486,640	-	1,463,795	-	39,188	1,502,983	39,388	24,620	64,008
AUGUSTA Tech. INSTITUTE	4,438,971	1,059,280	859,148	63,896	1,982,324	-	6,492,960	-	386,600	6,879,560	174,758	(403,448)	(228,690)
AUGUSTA UNIVERSITY	145,589,749	34,742,342	28,178,424	2,861,668	65,782,434	-	212,956,680	-	12,333,843	225,290,523	5,731,952	(1,831,321)	3,900,631
AZALEA REGIONAL LIBRARY SYSTEM	644,398	153,774	124,721	-	278,495	-	942,572	-	106,772	1,049,344	25,378	(44,873)	(19,495)
BACON COUNTY SCHOOLS	8,581,214	2,047,750	1,660,866	180,631	3,889,247	-	12,551,892	-	168,963	12,720,855	337,839	(29,235)	308,604
State's Proport. Share - DOE	19,811	4,728	3,834	344	8,906	-	28,978	-	823	29,801	770	(36)	734
BACONTON COMM CS	3,312,645	790,502	641,152	1,444,631	2,876,285	-	4,845,464	-	41,252	4,886,716	130,416	504,624	635,040
BAKER COUNTY SCHOOLS	1,541,479	367,846	298,348	270,280	936,474	-	2,254,748	-	428,536	2,683,284	60,695	(17,872)	42,823
State's Proport. Share - DOE	-	-	-	7,053	7,053	-	-	-	19,008	19,008	-	(9,484)	(9,484)
BALDWIN COUNTY BOARD OF HEALTH	-	-	-	237	237	-	-	-	80,519	80,519	-	(38,614)	(38,614)
BALDWIN COUNTY SCHOOLS	19,300,899	4,605,808	3,735,627	553,557	8,894,992	-	28,231,764	-	822,781	29,054,545	759,891	(674,123)	85,768
State's Proport. Share - DOE	89,858	21,443	17,392	9,137	47,972	-	131,437	-	89,213	220,650	3,546	(19,867)	(16,321)
BANKS COUNTY SCHOOLS	11,200,994	2,672,913	2,167,916	121,811	4,962,640	-	16,383,890	-	569,917	16,953,807	440,987	(172,685)	268,302
State's Proport. Share - DOE	67,040	15,998	12,975	1,902	30,875	-	98,061	-	5,236	103,297	2,643	(3,745)	(1,102)
BARNESVILLE - LAMAR CO LIBRARY	78,891	18,826	15,269	1,898	35,993	-	115,396	-	5,760	121,156	3,096	(4,549)	(1,453)
BARROW COUNTY SCHOOLS	55,560,542	13,258,512	10,753,563	4,614,295	28,626,370	-	81,269,379	-	492,321	81,761,700	2,187,457	1,079,522	3,266,979
State's Proport. Share - DOE	170,430	40,670	32,986	34,575	108,231	-	249,291	-	77,857	327,148	6,706	(24,191)	(17,485)
BARTOW COUNTY LIBRARY	542,511	129,460	105,001	-	234,461	-	793,541	-	91,128	884,669	21,368	(46,146)	(24,778)
BARTOW COUNTY SCHOOLS	55,000,873	13,124,957	10,645,241	6,342,999	30,113,197	-	80,450,741	-	903,611	81,354,352	2,165,414	(40,872)	2,124,542
State's Proport. Share - DOE	223,054	53,228	43,171	3,378	99,777	-	326,265	-	68,013	394,278	8,721	(56,861)	(48,090)
BARTRAM TRAIL REGIONAL LIBRARY	188,384	44,954	36,461	5,175	86,590	-	275,559	-	55,819	331,372	7,475	(19,711)	(12,286)
BEN HILL CO SCHOOLS	11,867,238	2,831,900	2,296,865	486,566	5,615,331	-	17,358,417	-	523,771	17,882,188	467,229	(300,930)	166,299
State's Proport. Share - DOE	159,375	38,032	30,846	206,239	275,117	-	233,120	-	29,321	262,441	6,284	31,517	37,801



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
BERRIEN CO SCHOOLS	11,139,968	2,658,351	2,156,105	38,229	4,852,685	-	16,294,627	-	553,748	16,848,375	438,580	(335,919)	102,661
State's Proport. Share - DOE	51,474	12,283	9,963	13,323	35,569	-	75,292	-	10,418	85,710	2,014	(1,095)	919
BIBB CO SCHOOLS	89,052,705	21,250,806	17,235,862	588,117	39,074,785	-	130,258,953	-	4,214,541	134,473,494	3,506,050	(2,568,691)	937,359
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	26,594	26,594	-	(25,874)	(52,874)
BLECKLEY CO SCHOOLS	10,210,252	2,436,491	1,976,161	1,406,037	5,818,689	-	14,934,714	-	600,317	15,535,031	401,977	141,975	543,952
State's Proport. Share - DOE	94,900	22,646	18,368	15,342	56,356	-	138,811	-	41,001	179,812	3,731	(53,444)	(49,713)
BOARD OF REGENTS	22,201,310	5,297,938	4,296,992	243,309	9,838,239	-	32,474,246	-	2,248,381	34,722,627	874,079	(259,490)	614,589
BRANTLEY CO SCHOOLS	13,680,680	3,264,645	2,647,851	205,685	6,118,181	-	20,010,970	-	315,113	20,326,083	538,623	(316,243)	222,380
State's Proport. Share - DOE	91,450	21,823	17,700	106,385	145,908	-	133,766	-	207	133,973	3,600	32,921	36,521
BREMEN CITY SCHOOLS	8,882,364	2,119,614	1,719,153	277,667	4,116,434	-	12,992,389	-	159,548	13,151,937	349,707	17,345	367,052
State's Proport. Share - DOE	45,371	10,827	8,781	3,952	23,560	-	66,366	-	1,635	68,001	1,794	17,400	19,194
BRIGHTEN ACAD.	2,296,873	548,107	444,552	420,544	1,413,203	-	3,359,677	-	-	3,359,677	90,434	229,230	319,664
BROOKHAVEN INNOVATION ACADEMY	1,676,090	399,968	324,402	621,779	1,346,149	-	2,451,646	-	20,484	2,472,130	65,984	667,371	733,355
BROOKS CO SCHOOLS	9,046,161	2,158,701	1,750,855	600,769	4,510,325	-	13,231,978	-	207,002	13,438,980	356,152	181,222	537,374
State's Proport. Share - DOE	78,715	18,784	15,235	20,701	54,720	-	115,137	-	26,052	141,189	3,091	(32,127)	(29,036)
BROOKS COUNTY LIBRARY	71,020	16,948	13,746	2,214	32,908	-	103,882	-	4,152	108,034	2,785	(6,227)	(3,442)
BRYAN CO SCHOOLS	36,308,994	8,664,480	7,027,488	4,960,127	20,652,095	-	53,109,802	-	-	53,109,802	1,429,503	2,861,886	4,291,389
BUFORD CITY SCHOOLS	22,424,099	5,351,103	4,340,112	2,723,887	12,415,102	-	32,800,123	-	32,800,123	882,859	1,300,543	2,183,402	(180)
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(180)	(180)
BULLOCH CO SCHOOLS	41,582,693	9,922,952	8,048,196	1,601,910	19,573,058	-	60,823,734	-	583,101	61,406,835	1,637,145	677,962	2,315,107
State's Proport. Share - DOE	167,246	39,910	32,370	7,433	79,713	-	244,634	-	106,010	350,644	6,575	(123,121)	(116,546)
BURKE CO SCHOOLS	21,366,051	5,098,619	4,135,330	151,530	9,385,479	-	31,252,498	-	506,217	31,758,715	841,187	(308,675)	532,512
BUTTS CO SCHOOLS	13,397,396	3,197,044	2,593,023	530,490	6,320,557	-	19,596,606	-	188,689	19,785,295	527,467	28,830	556,297
State's Proport. Share - DOE	127,535	30,434	24,684	13,309	68,427	-	186,548	-	24,893	211,441	5,008	(31,397)	(26,389)
CALHOUN CITY SCHOOLS	13,506,888	3,223,173	2,614,215	369,376	6,206,764	-	19,756,763	-	316,120	20,072,883	531,775	(161,505)	370,270
State's Proport. Share - DOE	175,825	41,958	34,030	48,490	124,478	-	257,183	-	21,925	279,108	6,934	(27,209)	(20,275)
CALHOUN CO SCHOOLS	2,210,464	527,487	427,828	-	955,315	-	3,233,285	-	495,539	3,728,824	87,036	(289,132)	(202,096)
State's Proport. Share - DOE	-	-	-	1	1	-	-	-	11,698	11,698	-	(9,345)	(9,345)
CAMDEN CO SCHOOLS	36,989,123	8,826,781	7,159,125	2,057,630	18,043,536	-	54,104,639	-	590,769	54,695,408	1,456,271	(240,265)	1,216,006
State's Proport. Share - DOE	28,390	6,775	5,495	45,319	57,589	-	41,527	-	98,700	140,227	1,125	(143,641)	(142,516)
CANDLER CO SCHOOLS	7,654,328	1,826,566	1,481,470	343,331	3,651,367	-	11,196,120	-	91,659	11,287,779	301,361	(76,990)	224,371
State's Proport. Share - DOE	94,104	22,456	18,213	31,022	71,691	-	137,647	-	10,150	147,797	3,717	8,186	11,903
CARROLL CO SCHOOLS	56,464,079	13,474,124	10,928,440	1,066,535	25,469,099	-	82,590,999	-	397,407	82,988,406	2,223,034	77,414	2,300,448
State's Proport. Share - DOE	101,798	24,292	19,703	5,060	49,055	-	148,902	-	29,155	178,057	4,014	(30,299)	(26,285)
CARROLLTON IND SCHOOLS	18,368,707	4,383,357	3,555,204	545,654	8,484,215	-	26,868,230	-	472,536	27,340,766	723,197	101,246	824,443
State's Proport. Share - DOE	129,569	30,919	25,078	-	55,997	-	189,524	-	65,486	255,010	5,111	(32,695)	(27,584)
CARTERSVILLE CITY SCHOOLS	17,260,866	4,118,991	3,340,785	732,087	8,191,863	-	25,247,712	-	272,712	25,520,483	679,572	239,180	918,752
State's Proport. Share - DOE	108,255	25,833	20,952	-	46,785	-	158,346	-	9,123	167,469	4,257	(13,111)	(8,854)
CATOOSA CO SCHOOLS	45,024,111	10,744,184	8,714,271	1,498,716	20,957,171	-	65,857,557	-	270,825	66,128,382	1,772,637	(67,690)	1,704,947
State's Proport. Share - DOE	81,456	19,438	15,766	1,456	36,660	-	119,148	-	4,258	123,406	3,195	(1,059)	2,136
CATOOSA COUNTY LIBRARY	189,269	45,166	36,632	-	81,798	-	276,847	-	30,990	307,837	7,442	(15,491)	(8,049)
CENTENNIAL ACADEMY	4,328,240	1,032,856	837,717	1,075,035	2,945,608	-	6,330,992	-	780,952	7,111,944	170,417	239,008	409,425
CENTRAL GEORGIA Tech. COLLEGE	8,262,907	1,971,792	1,599,259	-	3,571,051	-	12,086,298	-	1,361,008	13,447,306	325,318	(902,969)	(577,651)
CHARLES DREW CHARTER SCHOOL	11,337,550	2,705,500	2,194,346	1,464,664	6,364,510	-	16,583,634	-	-	16,583,634	446,371	1,266,437	1,712,808
CHARLTON CO SCHOOLS	6,345,809	1,514,312	1,228,211	185,978	2,928,501	-	9,282,126	-	614,557	9,896,683	249,830	(163,191)	86,639
State's Proport. Share - DOE	41,657	9,941	8,063	-	18,004	-	60,932	-	92,865	153,797	1,636	(27,955)	(26,319)
CHARTER CONSERVATORY FOR L & T	564,180	134,631	109,195	36,009	279,835	-	825,236	-	99,358	924,594	22,208	43,901	66,109
CHATHAM CO SCHOOLS	161,725,174	38,592,767	31,301,383	3,566,319	73,460,469	-	236,558,248	-	5,034,790	241,593,038	6,367,211	(1,935,782)	4,431,429
State's Proport. Share - DOE	262,500	62,641	50,806	10,578	124,025	-	383,963	-	148,876	532,839	10,340	(230,286)	(219,946)





SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
CHATTAHOOCHEE CO SCHOOLS	3,442,214	821,422	666,229	-	1,487,651	-	5,034,987	-	447,506	5,482,493	135,532	(294,390)	(158,858)
State's Proport. Share - DOE	46,963	11,207	9,090	6,569	26,866	-	68,694	-	19,047	87,741	1,857	(10,783)	(8,926)
CHATTAHOOCHEE FLINT RESA	1,270,754	303,242	245,950	315,704	864,896	-	1,858,754	-	933	1,859,687	50,043	141,315	191,358
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	2,056,661	490,785	398,060	1,182,999	2,071,844	-	3,008,314	-	-	3,008,314	80,968	437,448	518,416
CHATTAHOOCHEE Tech. COLLEGE	8,208,425	1,958,791	1,588,714	-	3,547,505	-	12,006,608	-	2,145,620	14,152,228	323,170	(1,055,252)	(732,082)
CHATTOOGA CO SCHOOLS	9,896,543	2,361,630	1,915,444	23,863	4,300,937	-	14,475,847	-	668,059	15,143,906	389,640	(48,755)	340,885
State's Proport. Share - DOE	101,002	24,102	19,549	11,146	54,797	-	147,738	-	284	148,022	3,973	17,873	21,846
CHEROKEE CHARTER ACAD.	2,055,688	490,553	397,872	305,882	1,194,307	-	3,006,891	-	541,876	3,548,767	80,938	(164,946)	(84,008)
CHEROKEE CO SCHOOLS	172,937,931	41,268,488	33,471,576	2,604,403	77,344,467	-	252,959,344	-	715,895	253,675,239	6,808,659	1,109,316	7,917,975
State's Proport. Share - DOE	531,633	126,864	102,896	-	229,760	-	777,629	-	91,125	868,754	20,920	(87,644)	(66,724)
CHEROKEE COUNTY BOARD OF HEALTH	23,526	5,614	4,553	4,308	14,475	-	34,412	-	-	34,412	925	8,942	9,867
CHEROKEE REG LIBRARY	329,628	78,660	63,798	32,415	174,873	-	482,153	-	26,732	508,885	12,983	(5,100)	7,883
CHESTATEE REG LIBRARY	345,460	82,438	66,863	34,048	183,349	-	505,310	-	47,874	553,184	13,612	(10,400)	3,212
CHICKAMAUGA CITY SCHOOLS	4,509,637	1,076,143	872,826	259,435	2,208,404	-	6,596,325	-	233,203	6,829,528	177,547	(49,167)	128,380
State's Proport. Share - DOE	51,297	12,241	9,928	1,831	24,000	-	75,033	-	5,548	80,581	2,015	(1,354)	661
CIRRUS ACADEMY	1,423,672	339,733	275,547	798,102	1,413,382	-	2,082,430	-	36,760	2,119,190	56,060	586,164	642,224
CLARKE COUNTY DFCS	4,422	1,055	856	27,784	29,695	-	6,468	-	32,898	39,366	171	1,399	1,570
CLARKE COUNTY HEALTH DEPT	-	-	-	-	-	-	-	-	754	754	-	(6,102)	(6,102)
CLARKE COUNTY SCHOOLS	67,628,635	16,138,342	13,089,303	5,593,253	34,820,898	-	98,921,590	-	426,882	99,348,472	2,662,585	2,196,256	4,858,841
State's Proport. Share - DOE	173,968	41,514	33,671	12,794	87,979	-	254,466	-	208,381	462,847	6,839	(422,516)	(415,677)
CLAY CO SCHOOLS	1,314,710	313,732	254,458	262,326	830,516	-	1,923,050	-	99,470	2,022,520	51,769	(86,738)	(34,969)
CLAYTON CENTER COMMUNITY SERVICE BOARD	179,894	42,928	34,818	85,743	163,489	-	263,134	-	-	263,134	7,086	57,178	64,264
CLAYTON CO SCHOOLS	199,088,854	47,508,929	38,533,003	16,456,551	102,498,483	-	291,210,759	-	12,670,075	303,880,834	7,838,246	3,563,340	11,401,586
State's Proport. Share - DOE	200,855	47,930	38,875	63,536	150,341	-	293,794	-	125,215	419,009	7,910	(74,689)	(66,779)
CLAYTON COLLEGE & STATE UNIV	14,663,550	3,499,189	2,838,083	568,258	6,905,530	-	21,448,632	-	1,167,313	22,615,945	577,324	(153,662)	423,662
CLAYTON COUNTY REG LIB	143,455	34,233	27,765	11,442	73,440	-	209,834	-	34,179	244,013	5,658	(15,523)	(9,865)
CLINCH CO SCHOOLS	5,248,404	1,252,436	1,015,812	145	2,268,393	-	7,676,933	-	267,461	7,944,394	206,629	(157,239)	49,390
State's Proport. Share - DOE	42,099	10,046	8,148	-	18,194	-	61,579	-	12,382	73,961	1,655	(12,809)	(11,154)
COASTAL PINES TECHNICAL COLLEGE	4,328,240	1,032,856	837,717	166,224	2,036,797	-	6,330,992	-	548,130	6,879,122	170,397	(357,329)	(186,932)
COASTAL PLAIN REGIONAL LIBRARY	586,202	139,887	113,458	428	253,773	-	857,449	-	117,302	974,751	23,084	(47,430)	(24,346)
COASTAL PLAINS EDUCATION CENTER INC	340,684	81,298	65,938	366,929	514,165	-	498,324	-	-	498,324	13,414	144,850	158,264
COASTAL PLAINS RESA	1,601,355	382,134	309,937	1,094,565	1,786,636	-	2,342,330	-	418,529	2,760,859	63,037	387,590	450,627
COBB CO SCHOOLS	497,853,784	118,803,739	96,357,987	30,145,115	245,306,841	-	728,219,462	-	6,486,983	734,706,445	19,600,805	4,316,803	23,917,608
State's Proport. Share - DOE	91,893	21,929	17,786	28,753	68,468	-	134,413	-	169,670	304,083	3,617	(265,329)	(261,712)
COBB COUNTY PUBLIC LIB	3,767,244	898,984	729,138	91,585	1,719,707	-	5,510,413	-	355,737	5,866,150	148,316	(66,055)	82,261
COFFEE CO SCHOOLS	29,911,004	7,137,716	5,789,178	572,904	13,499,798	-	43,751,349	-	287,756	44,039,105	1,177,624	(472,832)	704,792
State's Proport. Share - DOE	162,559	38,792	31,463	82,600	101,930	-	237,778	-	339,708	6,406	6,406	(106,515)	(100,109)
COLLEGE OF COASTAL GEORGIA	5,703,268	1,360,981	1,103,849	505,543	2,970,373	-	8,342,270	-	515,469	8,857,739	224,531	221,474	446,005
COLQUITT CO SCHOOLS	37,610,349	8,975,025	7,279,361	1,007,787	17,262,173	-	55,013,317	-	1,098,495	56,111,812	1,480,753	(609,550)	871,203
State's Proport. Share - DOE	87,913	20,979	17,015	-	37,994	-	128,591	-	55,897	184,488	3,472	(65,541)	(62,069)
COLUMBIA CO SCHOOLS	106,226,630	25,349,051	20,559,820	5,216,070	51,124,941	-	155,379,555	-	155,379,555	4,182,206	2,568,494	6,750,700	6,750,700
State's Proport. Share - DOE	48,025	11,460	9,295	8,756	29,511	-	70,247	-	208,816	279,063	1,898	(58,950)	(57,052)
COLUMBUS STATE UNIVERSITY	18,953,317	4,522,864	3,668,353	330,562	8,521,779	-	27,723,349	-	3,530,076	31,253,425	746,197	(679,702)	66,495
COLUMBUS TECH. INSTITUTE	4,481,689	1,069,473	867,416	11,072	1,947,961	-	6,555,445	-	780,808	7,336,253	176,438	(495,666)	(319,228)
COMMERCE CITY SCHOOLS	6,120,102	1,460,451	1,184,526	319,760	2,964,737	-	8,951,980	-	367,403	9,319,383	240,941	212,866	453,807
State's Proport. Share - DOE	77,299	18,446	14,961	949	34,356	-	113,067	-	17,962	131,029	3,053	(26,754)	(23,701)
CONYERS-ROCKDALE LIB.SYSTEM	385,701	92,041	74,651	116,710	283,402	-	564,172	-	29,817	593,989	15,186	8,902	24,088
COOK CO SCHOOLS	11,886,960	2,836,607	2,300,683	481,600	5,618,890	-	17,387,266	-	56,288	17,443,554	468,006	(95,764)	372,242
State's Proport. Share - DOE	71,197	16,990	13,780	3,096	33,866	-	104,141	-	14,070	118,211	2,804	4,414	7,218
COOPERATIVE EXTENSION SERVICE	3,190,239	761,293	617,460	46,854	1,425,607	-	4,666,419	-	1,169,184	5,835,603	125,603	(341,022)	(215,419)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
COWETA CHARTER ACAD.	2,107,870	503,005	407,971	454,508	1,365,484	-	3,083,218	-	82,223	3,165,441	82,981	237,925	320,906
COWETA CO SCHOOLS	90,948,664	21,703,242	17,602,819	1,612,902	40,918,963	-	133,032,206	-	372,667	133,404,873	3,580,704	47,117	3,627,821
State's Proport. Share - DOE	160,348	38,264	31,035	46,701	116,000	-	234,543	-	44,271	278,814	6,306	60,355	66,661
COWETA PUBLIC LIBRARY	618,573	147,611	119,723	203	267,537	-	904,797	-	156,404	1,061,201	24,349	(53,247)	(28,898)
CRAWFORD CO SCHOOLS	6,441,681	1,537,190	1,246,767	95,211	2,879,168	-	9,422,361	-	240,577	9,662,938	253,612	(110,799)	142,813
State's Proport. Share - DOE	28,656	6,838	5,546	-	12,384	-	41,915	-	26,753	68,668	1,126	(32,553)	(31,427)
CRISP CO SCHOOLS	15,355,619	3,664,339	2,972,030	584,356	7,220,725	-	22,460,934	-	2,667,413	25,128,347	604,548	(845,802)	(241,254)
State's Proport. Share - DOE	109,847	26,213	21,260	5,170	52,643	-	160,675	-	35,457	196,132	4,321	(49,133)	(44,812)
CSRA RESA	866,745	206,833	167,756	305,787	680,376	-	1,267,803	-	140,859	1,408,662	34,118	(107,148)	(73,030)
DADE CO SCHOOLS	8,357,364	1,994,333	1,617,541	324,225	3,936,099	-	12,224,463	-	611,122	12,835,585	329,032	(369,922)	(40,890)
State's Proport. Share - DOE	60,761	14,499	11,760	55,135	81,394	-	88,876	-	71,483	160,359	2,396	(15,671)	(13,275)
DALTON CITY SCHOOLS	32,587,476	7,776,408	6,307,200	830,154	14,913,762	-	47,666,272	-	347,370	48,013,642	1,282,979	209,922	1,492,901
State's Proport. Share - DOE	136,999	32,692	26,516	4,586	63,794	-	200,390	-	24,233	224,623	5,403	(27,686)	(22,283)
DALTON STATE COLLEGE	7,454,269	1,778,826	1,442,750	-	3,221,576	-	10,903,490	-	824,119	11,727,609	293,480	(446,266)	(152,786)
DAWSON CO SCHOOLS	18,197,038	4,342,392	3,521,978	418,778	8,283,148	-	26,617,127	-	378,038	26,995,165	716,425	370,598	1,087,023
State's Proport. Share - DOE	169,811	40,522	32,866	31,948	105,336	-	248,386	-	122,130	370,516	6,686	(175,338)	(168,652)
DECATUR CITY SCHOOLS	31,742,046	7,574,661	6,143,570	9,617,647	23,335,878	-	46,429,647	-	426	46,430,073	1,249,711	3,489,846	4,739,557
State's Proport. Share - DOE	30,955	7,387	5,991	-	13,378	-	45,279	-	74,637	119,916	1,224	(74,346)	(73,122)
DECATUR CO SCHOOLS	17,653,023	4,212,573	3,416,685	-	7,629,258	-	25,821,387	-	2,311,440	28,132,827	695,018	(1,356,253)	(661,235)
State's Proport. Share - DOE	97,199	23,195	18,813	40,987	82,995	-	142,175	-	18,112	160,287	3,814	(12,495)	(8,681)
DEKALB AGRICULTURE TECHNOLOGY & ENVIRONMENT	2,835,847	676,723	548,869	390,147	1,615,739	-	4,148,043	-	139,337	4,287,380	111,651	265,234	376,885
DEKALB CO SCHOOLS	457,220,884	109,107,437	88,493,621	18,030,737	215,631,795	-	668,785,006	-	18,192,835	686,977,841	18,001,062	11,185,637	29,186,699
State's Proport. Share - DOE	640,241	152,782	123,917	48,620	325,319	-	936,492	-	833,655	1,770,147	25,205	(1,066,098)	(1,040,893)
DEKALB COUNTY DFACS	33,962	8,104	6,573	16,593	31,270	-	49,677	-	30,996	80,673	1,333	2,078	3,411
DEKALB COUNTY PUBLIC LIBRARY	6,705,596	1,600,168	1,297,846	509,546	3,407,560	-	9,808,393	-	75,275	9,883,668	264,014	381,222	645,236
DEKALB PATH ACAD.	1,716,331	409,571	332,190	366,487	1,108,248	-	2,510,508	-	16,275	2,526,783	67,563	92,405	159,968
DEKALB PREPARATORY ACAD.	2,157,221	514,782	417,523	361,083	1,293,388	-	3,155,405	-	-	3,155,405	84,941	267,231	352,172
DELTA STEAM ACADEMY	382,429	91,260	74,018	683,878	849,156	-	559,386	-	-	559,386	15,046	184,832	199,878
DEPARTMENT OF ADMIN SERVICE	238,266	56,858	46,116	110,116	213,090	-	348,516	-	19,007	367,523	9,391	75,161	84,552
DEPARTMENT OF COMMUNITY HEALTH	57,311	13,676	11,092	41,065	65,833	-	83,830	-	27,779	111,609	2,261	(55,113)	(52,852)
DEPARTMENT OF COMMUNITY SUPERVISION	64,033	15,280	12,393	14,384	42,057	-	93,662	-	4,965	98,627	2,514	25,091	27,605
DEPARTMENT OF CORRECTIONS	1,052,122	251,070	203,635	317,983	772,688	-	1,538,957	-	1,214,678	2,753,635	41,415	54,399	95,814
DEPTT OF FAMILY AND CHILDREN SERVICES REGION IX	24,499	5,846	4,742	34,421	45,009	-	35,835	-	-	35,835	961	11,309	12,270
DEPARTMENT OF HUMAN SERVICES	409,935	97,823	79,342	109,945	287,110	-	599,619	-	68,988	668,607	16,144	73,148	89,292
DEPARTMENT OF NATURAL RESOURCE	227,388	54,262	44,010	91,068	189,340	-	332,604	-	86,013	418,617	8,962	49,193	58,155
DEPARTMENT OF PUBLIC HEALTH	218,013	52,025	42,196	191,895	286,116	-	318,891	-	34,712	353,603	8,572	50,113	58,685
DEPARTMENT OF PUBLIC SAFETY	174,499	41,641	33,774	3,638	79,053	-	255,242	-	34,400	289,642	6,860	(33,666)	(26,806)
DEPT OF BEHAVIORAL HEALTH & DEV. DISAB.	85,967	20,514	16,639	72,615	109,768	-	125,745	-	49,780	175,525	3,385	(6,794)	(3,409)
DESOTA TRAIL REG LIB	186,085	44,406	36,016	34,157	114,579	-	272,189	-	65,464	337,653	7,316	(9,127)	(1,811)
DESTINY ACHIEVERS ACAD. OF EXCELLENCE	-	-	-	137,798	137,798	-	-	-	874,389	874,389	-	(235,027)	(235,027)
DFCS FIELD FISCAL SERVICES REGION XI	20,165	4,812	3,903	9,170	17,885	-	29,496	-	668	30,164	800	7,920	8,720
DODGE CO SCHOOLS	11,487,197	2,741,210	2,223,310	190,483	5,155,003	-	16,802,524	-	1,367,593	18,170,117	452,269	(485,885)	(33,616)
State's Proport. Share - DOE	47,229	11,270	9,141	-	20,411	-	69,082	-	105,824	174,906	1,848	(60,630)	(58,782)
DOOLY CO SCHOOLS	4,627,709	1,104,318	895,678	7,603	2,007,599	-	6,769,031	-	896,422	7,665,453	182,195	(390,821)	(208,626)
State's Proport. Share - DOE	32,989	7,872	6,385	7,446	21,703	-	48,254	-	27,164	75,418	1,303	(14,748)	(13,445)
DOUGHERTY CO SCHOOLS	58,315,817	13,916,008	11,286,837	555,138	25,757,983	-	85,299,569	-	2,260,489	87,560,058	2,295,920	(2,184,069)	111,851
State's Proport. Share - DOE	139,564	33,304	27,012	5,844	66,160	-	204,142	-	127,920	332,062	5,497	(50,253)	(44,756)
DOUGHERTY CO.PUBLIC LIBRARY	832,694	198,707	161,165	4,529	364,401	-	1,217,996	-	133,998	1,351,994	32,788	(29,635)	3,153
DOUGLAS CO SCHOOLS	104,147,062	24,852,800	20,157,327	2,270,707	47,280,834	-	152,337,735	-	3,083,057	155,420,792	4,100,343	(319,179)	3,781,164
State's Proport. Share - DOE	104,894	25,031	20,302	3,984	49,317	-	153,430	-	52,298	205,728	4,129	(61,415)	(57,286)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
DOUGLAS COUNTY DFCS	26,091	6,226	5,050	36,262	47,538	-	38,163	-	-	38,163	1,024	12,020	13,044
DUBLIN CITY SCHOOLS	8,813,113	2,103,089	1,705,749	516,902	4,325,740	-	12,891,094	-	930,052	13,821,146	346,982	(907,461)	(560,479)
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(51)	(51)
DUBOIS INTEGRITY ACADEMY	2,787,380	665,157	539,488	1,020,544	2,225,189	-	4,077,150	-	-	4,077,150	109,754	736,614	846,368
EARLY CO SCHOOLS	8,392,211	2,002,648	1,624,285	14,642	3,641,575	-	12,275,434	-	1,276,476	13,551,910	330,399	(646,738)	(316,339)
State's Proport. Share - DOE	71,374	17,032	13,814	17,104	47,950	-	104,400	-	24,207	128,607	2,801	(4,862)	(2,061)
EAST CENTRAL HEALTH DISTRICT	25,649	6,121	4,964	31,292	42,377	-	37,517	-	-	37,517	1,000	11,508	12,508
EAST GEORGIA STATE COLLEGE	4,741,624	1,131,502	917,726	11,685	2,060,913	-	6,935,656	-	612,972	7,548,628	186,687	(103,328)	83,359
ECHOLS CO SCHOOLS	3,126,737	746,139	605,170	-	1,351,309	-	4,573,533	-	255,866	4,829,399	123,105	(158,056)	(34,951)
State's Proport. Share - DOE	73,762	17,602	14,276	7,538	39,416	-	107,893	-	11,390	119,283	2,899	(12,164)	(9,265)
EFFINGHAM CO SCHOOLS	52,771,570	12,592,974	10,213,766	3,644,197	26,450,937	-	77,189,901	-	-	77,189,901	2,077,638	1,820,591	3,898,229
State's Proport. Share - DOE	149,292	35,626	28,895	-	64,521	-	218,373	-	-	311,019	5,877	(134,076)	(128,199)
EFFINGHAM COUNTY TAX COMM. OFFICE	24,057	5,741	4,656	4,863	15,260	-	35,188	-	2,107	37,295	956	1,156	2,112
ELBERT CO SCHOOLS	12,612,196	3,009,671	2,441,050	289,863	5,740,584	-	18,448,080	-	656,795	19,104,875	496,538	(166,899)	329,639
ELBERT COUNTY LIBRARY	63,945	15,259	12,376	71	27,706	-	93,533	-	4,749	98,282	2,519	(11,045)	(8,526)
EMANUEL CO SCHOOLS	16,508,920	3,939,553	3,195,248	355,164	7,489,965	-	24,147,887	-	245,170	24,393,057	649,970	(61,011)	588,959
State's Proport. Share - DOE	20,696	4,939	4,006	8,541	17,486	-	30,272	-	74,121	104,393	803	(88,843)	(88,040)
ETHOS CLASSICAL CHARTER SCHOOL	940,506	224,435	182,032	1,331,088	1,737,555	-	1,375,695	-	-	1,375,695	37,021	434,671	471,692
EVANS CO SCHOOLS	7,279,770	1,737,185	1,408,976	748,463	3,894,624	-	10,648,248	-	262,818	10,911,066	286,610	(55,514)	231,096
State's Proport. Share - DOE	125,590	29,970	139,428	-	193,705	-	183,702	-	30,655	214,357	4,937	22,589	27,526
FANNIN CO SCHOOLS	12,772,897	3,048,019	2,472,153	2,045	5,522,217	-	18,683,141	-	1,316,019	19,999,160	502,867	(576,383)	(73,516)
State's Proport. Share - DOE	18,131	4,327	3,509	2,056	9,892	-	26,520	-	109,180	135,700	716	(116,173)	(115,457)
FAYETTE CO SCHOOLS	94,463,933	22,542,097	18,283,188	4,407,533	45,232,818	-	138,174,051	-	5,080,052	143,254,103	3,719,107	1,446,483	5,165,590
State's Proport. Share - DOE	215,006	51,307	41,614	-	92,921	-	314,493	-	325,352	639,845	8,476	(488,042)	(479,566)
FIRST DISTRICT RESA	2,514,444	600,026	486,662	-	1,086,688	-	3,677,921	-	1,542,340	5,220,261	98,985	(599,005)	(500,020)
FLINT RIVER REGIONAL LIBRARY	474,233	113,167	91,786	949	205,902	-	693,669	-	41,219	734,888	18,667	(30,623)	(11,956)
FLOYD CO SCHOOLS	39,229,393	9,361,380	7,592,722	-	16,954,102	-	57,381,521	-	5,038,634	62,420,155	1,544,484	(2,946,874)	(1,402,390)
State's Proport. Share - DOE	40,507	9,666	7,840	4,878	22,384	-	59,250	-	116,207	175,457	1,601	(37,456)	(35,855)
FLOYD COUNTY DFCS	25,472	6,078	4,930	1,172	12,180	-	37,258	-	2,043	39,301	1,000	1,323	2,323
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	1,252,888	298,979	242,492	1,567,164	2,108,635	-	1,832,622	-	1,164,364	2,996,986	49,339	420,664	470,003
FORSYTH CO SCHOOLS	189,187,977	45,146,265	36,616,720	16,957,524	98,720,509	-	276,728,573	-	276,728,573	276,728,573	7,448,452	11,051,774	18,500,196
State's Proport. Share - DOE	257,105	61,353	49,762	271,717	382,832	-	376,072	-	85,713	461,785	10,111	31,134	41,245
FORSYTH COUNTY PUBLIC LIBRARY	2,532,575	604,353	490,172	345,841	1,440,366	-	3,704,442	-	69,135	3,773,577	99,716	128,823	228,539
FORT VALLEY STATE UNIVERSITY	13,524,489	3,227,373	2,617,621	459,065	6,304,595	-	19,782,507	-	2,139,939	21,922,446	532,473	(497,454)	35,019
FRANKLIN CO SCHOOLS	14,119,447	3,369,349	2,732,773	398,345	6,500,467	-	20,652,763	-	1,751,047	22,403,810	555,898	(338,920)	216,978
State's Proport. Share - DOE	98,791	23,575	19,121	5,378	48,074	-	144,504	-	42,675	187,179	3,879	(50,704)	(46,825)
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	1,917,894	457,670	371,202	465,628	1,294,500	-	2,805,337	-	2,805,337	2,805,337	75,503	752,525	828,028
FULTON CO SCHOOLS	408,644,800	97,515,639	79,091,877	572,768	177,180,284	-	597,731,916	-	18,920,886	616,652,802	16,088,586	(4,035,065)	12,053,521
State's Proport. Share - DOE	247,818	59,137	47,964	-	107,101	-	362,488	-	67,237	429,725	9,759	(51,035)	(41,276)
FULTON LEADERSHIP ACAD.	967,570	230,893	187,270	-	418,163	-	1,415,282	-	339,502	1,754,784	38,088	(142,375)	(104,287)
FULTON SCIENCE ACAD. HIGH SCHOOL	-	-	-	-	-	-	-	-	3,106	3,106	-	(96,138)	(96,138)
FULTON SUNSHINE ACAD. INC.	-	-	-	-	-	-	-	-	-	-	-	(143,340)	(143,340)
FURLOW CHARTER SCHOOL	1,850,058	441,483	358,073	914,337	1,713,893	-	2,706,112	-	-	2,706,112	72,841	480,893	553,734
GA PUB TELECOMMUNICATIONS COMM	132,665	31,658	25,677	22,698	80,033	-	194,051	-	58,127	252,178	5,217	(14,980)	(9,763)
GA SOIL & WATER CONSERVATION COMM.	-	-	-	-	-	-	-	-	738	738	-	(7,612)	(7,612)
GA SOUTHWESTERN STATE UNIV	6,455,921	1,540,588	1,249,523	332,408	3,122,519	-	9,443,189	-	150,440	9,593,629	254,185	207,462	461,647
GAINESVILLE CITY SCHOOLS	30,430,697	7,261,732	5,889,763	844,350	13,995,845	-	44,511,514	-	515,054	45,026,568	1,198,072	225,953	1,424,025
State's Proport. Share - DOE	199,882	47,698	38,686	21,509	107,893	-	232,371	-	175,730	408,101	7,865	(173,484)	(165,619)
GENESIS INNOVATION ACADEMY FOR BOYS	989,858	236,212	191,584	853,429	1,281,225	-	1,447,882	-	-	1,447,882	38,967	415,167	454,134
GENESIS INNOVATION ACADEMY FOR GIRLS	1,562,528	372,869	302,422	1,351,901	2,027,192	-	2,285,538	-	-	2,285,538	61,514	653,132	714,646



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	49,882	11,903	9,655	2,023	23,581	-	72,963	-	10,699	83,662	1,954	17,025	18,979
GEORGIA BUILDING AUTHORITY	58,549	13,972	11,332	11,742	37,046	-	85,641	-	985	86,626	2,309	6,756	9,065
GEORGIA BUREAU OF INVESTIGATION	90,389	21,570	17,495	21,585	60,650	-	132,214	-	66,256	198,470	3,567	(4,376)	(809)
GEORGIA COLLEGE & STATE UNIV	24,608,649	5,872,406	4,762,924	276,854	10,912,184	-	35,995,503	-	1,632,853	37,628,356	968,854	107,643	1,076,497
GEORGIA CONNECTIONS ACAD.	6,117,094	1,459,733	1,183,944	2,046,769	4,690,446	-	8,947,581	-	3,668	8,951,249	240,835	684,624	925,459
GEORGIA CYBER ACADEMY	25,361,479	6,052,055	4,908,632	10,921,597	21,882,284	-	37,096,680	-	-	37,096,680	998,510	4,525,323	5,523,833
GEORGIA DEPARTMENT OF AGRICULTURE	108,343	25,854	20,969	56,407	103,230	-	158,475	-	-	158,475	4,264	38,041	42,305
GEORGIA DEPARTMENT OF AUDITS	-	-	-	3,028	3,028	-	-	-	73,992	73,992	-	(49,467)	(49,467)
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	-	-	-	-	-	-	-	-	2,269	2,269	-	(20,087)	(20,087)
GEORGIA DEPARTMENT OF DEFENSE	38,827	9,265	7,515	28,098	44,878	-	56,792	-	46,182	102,974	1,529	13,666	15,195
GEORGIA DEPARTMENT OF DRIVER SERVICES	75,796	18,087	14,670	2,384	35,141	-	110,868	-	4,604	115,472	2,980	3,137	6,117
GEORGIA DEPT OF EARLY CARE & LEARNING	384,375	91,724	74,394	17,606	183,724	-	562,232	-	141,257	703,489	15,140	(28,681)	(13,541)
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	97,199	23,195	18,813	61,209	103,217	-	142,175	-	107,933	250,108	3,837	12,137	15,974
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	1,609,845	384,160	311,580	399,583	1,095,323	-	2,354,749	-	1,072,352	3,427,101	63,385	572	63,957
GEORGIA DEPARTMENT OF REVENUE	64,298	15,344	12,445	29,395	57,184	-	94,050	-	1,055	95,105	2,542	15,536	18,078
GEORGIA DEPARTMENT OF TRANSPORTATION	72,258	17,243	13,985	73,038	104,266	-	105,693	-	-	105,693	2,853	31,064	33,917
GEORGIA DEPT OF EDUCATION	18,048,719	4,306,998	3,493,271	1,488,595	9,288,864	-	26,400,178	-	1,131,572	27,531,750	710,599	351,497	1,062,096
GEORGIA DEPT OF LABOR	42,187	10,067	8,165	42,556	60,788	-	61,708	-	63,814	125,522	1,659	251	1,910
GEORGIA FINANCING AND INVESTMENT COMMISSION	34,758	8,294	6,727	62,156	77,177	-	50,841	-	-	50,841	1,361	16,799	18,160
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	486,261	116,037	94,114	869,557	1,079,708	-	711,263	-	-	711,263	19,150	235,015	254,165
GEORGIA GENERAL ASSEMBLY	130,542	31,152	25,266	316	56,734	-	190,947	-	11,412	202,359	5,151	(2,037)	3,114
GEORGIA GWINNETT COLLEGE	21,748,657	5,189,921	4,209,382	1,483,009	10,882,312	-	31,812,142	-	1,568,617	33,380,759	856,260	954,300	1,810,560
GEORGIA HIGH SCH FOR ACCEL LEARN FULTON CO INC	556,839	132,880	107,774	212,928	453,582	-	814,498	-	148,244	962,742	21,925	217,626	239,551
GEORGIA HIGHLANDS COLLEGE	8,975,318	2,141,796	1,737,144	365,089	4,244,029	-	13,128,354	-	834,566	13,962,920	353,375	(142,090)	211,285
GEORGIA INST OF TECHNOLOGY	226,018,699	53,935,246	43,745,187	17,000,484	114,680,917	-	330,601,515	-	-	330,601,515	8,898,500	10,040,657	18,939,157
GEORGIA MAGNET CHARTER SCHOOL	3,750,263	894,932	725,851	477,467	2,098,250	-	5,485,575	-	139,526	5,625,101	147,663	93,276	240,939
GEORGIA MILITARY COLLEGE	16,458,419	3,927,502	3,185,474	328,646	7,441,622	-	24,074,019	-	301,899	24,375,918	647,966	358,548	1,006,514
GEORGIA NORTHWESTERN Tech. COLLEGE	5,455,273	1,301,802	1,055,850	-	2,357,652	-	7,979,524	-	1,042,627	9,022,151	214,778	(718,630)	(503,852)
GEORGIA PIEDMONT Tech. COLLEGE	4,621,076	1,102,736	894,394	3,472	2,000,602	-	6,759,328	-	1,739,130	8,498,458	181,938	(789,278)	(607,340)
GEORGIA PUBLIC DEFENDER STD COUNCIL	63,591	15,175	12,308	11,597	39,080	-	93,015	-	33,825	126,840	2,507	9,887	12,394
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	1,953,094	466,070	378,015	689,792	1,533,877	-	2,856,825	-	171,761	3,028,586	76,906	471,400	548,306
GEORGIA SOUTHERN UNIVERSITY	63,233,355	15,089,489	12,238,611	33,933	27,362,033	-	92,492,537	-	7,238,940	99,731,477	2,489,533	(2,405,542)	83,991
GEORGIA STATE UNIVERSITY	142,441,078	33,990,969	27,569,009	1,379,902	62,939,880	-	208,351,064	-	7,816,518	216,167,582	5,607,991	(856,701)	4,751,290
GEORGIA STUDENT FINANCE COMM	454,068	108,355	87,883	111,855	308,093	-	664,173	-	8,224	672,397	17,870	59,513	77,383
GEORGIA TECHNOLOGY AUTHORITY	-	-	-	4,817	4,817	-	-	-	181,129	181,129	-	(21,883)	(21,883)
GEORGIA WORLD CONGRESS CENTER AUTHORITY	-	-	-	-	-	-	-	-	12,250	12,250	-	(28,591)	(28,591)
GILMER CO SCHOOLS	16,179,115	3,860,851	3,131,415	-	6,992,266	-	23,665,476	-	898,597	24,564,073	636,979	(682,147)	(45,168)
State's Proport. Share - DOE	120,637	28,788	23,349	8,522	60,659	-	176,457	-	59,334	235,791	4,738	(28,200)	(23,462)
GLASCOCK CO SCHOOLS	2,564,945	612,077	496,437	393,274	1,501,788	-	3,751,790	-	146,410	3,898,200	100,991	32,114	133,105
GLYNN CO SCHOOLS	54,449,163	12,993,301	10,538,459	2,418,695	25,950,455	-	79,643,746	-	6,439,467	86,083,213	2,143,688	(1,193,904)	949,784
State's Proport. Share - DOE	240,212	57,322	46,492	40,105	143,919	-	351,362	-	14,811	366,173	9,450	47,037	56,487
GLYNN CTY HEALTH DEPT COASTAL HLTH DIST.	36,704	8,759	7,104	10,077	25,940	-	53,688	-	771	54,459	1,446	2,386	3,832
GORDON CO SCHOOLS	25,993,760	6,202,937	5,031,008	113,818	11,347,763	-	38,021,529	-	572,200	38,593,729	1,023,393	(365,495)	657,898
State's Proport. Share - DOE	140,448	33,515	27,183	1,938	62,636	-	205,436	-	35,556	240,992	5,525	(51,831)	(46,306)
GORDON COLLEGE	6,796,781	1,621,928	1,315,495	17,810	2,955,233	-	9,941,771	-	1,963,996	11,905,767	267,596	(660,347)	(392,751)
GOVERNORS OFFICE OF PLANNING & BUDGET	526,680	125,683	101,937	891	228,511	-	770,384	-	418,227	1,188,611	20,741	(169,109)	(148,368)
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	-	-	-	5,235	5,235	-	-	-	1,904,027	1,904,027	-	(788,655)	(788,655)
GRADY CO SCHOOLS	17,158,271	4,094,509	3,320,928	243,903	7,659,340	-	25,097,704	-	574,660	25,672,364	675,540	(308,565)	366,975
GREENE CO SCHOOLS	13,558,805	3,235,562	2,624,263	879,821	6,739,646	-	19,832,701	-	-	19,832,701	533,824	638,519	1,172,343
State's Proport. Share - DOE	19,634	4,685	3,800	28,151	36,636	-	28,720	-	-	137,232	774	(117,835)	(117,061)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
GRIFFIN RESA	1,785,671	426,118	345,611	570,240	1,341,969	-	2,611,932	-	51,259	2,663,191	70,306	118,252	188,558
GRIFFIN SPALDING CO SCHOOLS	42,408,311	10,119,971	8,207,991	795,620	19,123,582	-	62,031,381	-	1,212,584	63,243,965	1,669,629	(273,985)	1,395,644
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	27,799	27,799	-	(19,236)	(19,236)
GWINNETT CO SCHOOLS	716,401,846	170,956,259	138,657,262	21,661,269	331,274,790	-	1,047,893,562	-	6,397,044	1,054,290,606	28,205,205	5,298,921	33,504,126
State's Proport. Share - DOE	1,212,558	289,355	234,687	13,444	537,486	-	1,773,630	-	612,381	2,386,011	47,824	(603,727)	(555,903)
GWINNETT COUNTY DFCS	973	232	188	1,740	2,160	-	1,423	-	-	1,423	47	470	517
GWINNETT COUNTY PUBLIC LIB	6,765,296	1,614,415	1,309,401	188,527	3,112,343	-	9,895,717	-	157,225	10,052,942	266,349	(132,354)	133,995
GWINNETT Tech. COLLEGE	6,302,825	1,504,055	1,219,891	-	2,723,946	-	9,219,253	-	1,000,403	10,219,656	248,151	(534,560)	(286,409)
HABERSHAM CO SCHOOLS	28,880,993	6,891,923	5,589,823	431,608	12,913,354	-	42,244,734	-	452,893	42,697,627	1,137,050	(293,728)	843,322
State's Proport. Share - DOE	108,166	25,812	20,935	26,741	73,488	-	158,217	-	33,351	191,568	4,249	(16,391)	(12,142)
HABERSHAM COUNTY BOARD OF COMMISSIONERS	-	-	-	138	138	-	-	-	-	2,440	-	(710)	(710)
HALL CO DFACS	-	-	-	-	-	-	-	-	-	-	-	(1,594)	(1,594)
HALL CO SCHOOLS	104,400,983	24,913,393	20,206,472	1,877,732	46,997,597	-	152,709,149	-	22,160	152,731,309	4,110,338	803,668	4,914,006
State's Proport. Share - DOE	201,209	48,015	38,943	14,430	101,388	-	294,311	-	451,573	745,884	7,919	(546,171)	(538,252)
HALL COUNTY LIBRARY	899,646	214,684	174,123	4,596	393,403	-	1,315,927	-	84,194	1,400,121	35,421	(41,447)	(6,026)
HANCOCK CO SCHOOLS	4,367,420	1,042,205	845,300	-	1,887,505	-	6,388,302	-	638,777	7,027,079	171,948	(298,937)	(126,989)
HARALSON CO SCHOOLS	14,857,153	3,545,389	2,875,554	185,545	6,606,488	-	21,731,818	-	371,449	22,103,267	584,940	(278,534)	306,406
State's Proport. Share - DOE	95,607	22,815	18,504	20,862	62,181	-	139,846	-	7,519	147,365	3,767	2,161	5,928
HARRIET TUBMAN SCHOOL OF SCIENCE & TECHNOLOGY	291,332	69,521	56,386	520,975	646,882	-	426,137	-	-	426,137	11,477	140,804	152,281
HARRIS CO SCHOOLS	21,128,935	5,042,035	4,089,437	296,963	9,428,435	-	30,905,663	-	-	30,905,663	831,864	168,028	999,892
State's Proport. Share - DOE	62,087	14,816	12,017	4,587	31,420	-	90,816	-	70,713	161,529	2,447	(101,647)	(99,200)
HART CO SCHOOLS	12,932,449	3,086,093	2,503,034	45,379	5,634,506	-	18,916,520	-	914,991	19,831,511	509,163	(321,942)	187,221
State's Proport. Share - DOE	100,560	23,997	19,463	-	43,460	-	147,091	-	22,568	169,659	3,959	(31,108)	(27,149)
HART COUNTY BOARD OF HEALTH	29,098	6,944	5,632	42,243	54,819	-	42,562	-	-	42,562	1,144	13,509	14,653
HART COUNTY LIBRARY	74,558	17,792	14,430	14,235	46,457	-	109,057	-	36,121	145,178	2,939	(12,224)	(9,285)
HEARD CO SCHOOLS	8,489,675	2,025,906	1,643,149	337,530	4,006,585	-	12,417,997	-	404,940	12,822,937	334,255	(31,242)	303,013
State's Proport. Share - DOE	70,932	16,927	13,729	80,204	110,860	-	103,753	-	33,841	137,594	2,792	29,720	32,512
HEART OF GEORGIA RESA	1,754,893	418,773	339,654	-	758,427	-	2,566,912	-	379,454	2,946,366	69,094	(296,701)	(227,607)
HENRY CO SCHOOLS	164,720,572	39,307,565	31,881,133	5,046,072	76,234,770	-	240,939,670	-	5,911,625	246,851,295	6,485,143	1,621,647	8,106,790
State's Proport. Share - DOE	302,211	72,117	58,492	51,691	182,300	-	442,049	-	307,273	749,322	11,891	(338,294)	(326,403)
HENRY COUNTY LIBRARY	1,157,546	276,227	224,039	83,971	584,237	-	1,693,163	-	138,072	1,831,235	45,563	119,588	165,151
HOUSTON CO SCHOOLS	126,200,141	30,115,365	24,425,629	8,834,035	63,375,029	-	184,595,160	-	1,266,909	185,862,069	4,968,583	(908,797)	4,059,786
State's Proport. Share - DOE	378,803	90,394	73,316	9,648	173,358	-	554,081	-	27,880	581,961	14,918	(36,239)	(21,321)
HOUSTON COUNTY PUBLIC LIBRARY	366,421	87,440	70,920	7,117	165,477	-	535,970	-	31,078	567,048	14,428	(20,302)	(5,874)
INT'L ACAD. OF SMYRNA CHARTER SCHOOL	1,294,810	308,983	250,606	23,329	582,918	-	1,893,942	-	712,366	2,606,308	50,984	(440,179)	(389,195)
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	786,350	187,648	152,195	754,100	1,093,943	-	1,150,207	-	-	1,150,207	30,962	326,329	357,291
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	2,538,412	605,746	491,301	953,995	2,051,042	-	3,712,980	-	-	3,712,980	99,935	686,630	786,565
INTERNATIONAL COMMUNITY SCHOOL	1,558,195	371,835	301,584	68,565	741,984	-	2,279,199	-	468,114	2,747,313	61,344	(160,782)	(99,438)
INTOWN ACAD. CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	(117,757)	(117,757)
IRWIN CO SCHOOLS	7,523,343	1,795,309	1,456,119	30,164	3,281,592	-	11,004,526	-	723,159	11,727,685	296,189	(155,283)	140,906
State's Proport. Share - DOE	108,343	25,854	20,969	53,652	100,475	-	158,475	-	4,765	163,240	4,274	(27,247)	46,595
IVY PREP ACAD. FOR GIRLS	1,773,819	423,290	343,317	408,698	1,175,305	-	2,594,597	-	160,152	2,754,749	69,841	174,695	244,536
IVY PREP YOUNG MENS ACAD.	-	-	-	-	-	-	-	-	49,472	49,472	-	(370,477)	(370,477)
IVY PREPARATORY ACAD.	-	-	-	-	-	-	-	-	378,628	378,628	-	(335,931)	(335,931)
JACKSON BUTTS COUNTY LIBRARY	-	-	-	-	-	-	-	-	3,222	3,222	-	(12,819)	(12,819)
JACKSON CO SCHOOLS	33,720,169	8,046,704	6,526,430	5,088,556	19,661,690	-	49,323,083	-	993,682	50,316,765	1,327,594	1,800,881	3,128,475
State's Proport. Share - DOE	-	-	-	1	1	-	-	-	11,417	11,417	-	(27,247)	(27,247)
JASPER CO SCHOOLS	9,152,646	2,184,112	1,771,465	730,651	4,686,228	-	13,387,736	-	221,010	13,608,746	360,352	198,251	558,603
State's Proport. Share - DOE	140,979	33,642	27,286	22,724	83,652	-	206,212	-	26,357	232,569	5,551	7,175	12,726



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
JEFF DAVIS CO SCHOOLS	11,090,440	2,646,531	2,146,519	73,335	4,866,385	-	16,222,181	-	413,343	16,635,524	436,627	(219,100)	217,527
State's Proport. Share - DOE	2,565	612	496	4,920	6,028	-	3,752	-	84,988	88,740	107	(35,329)	(35,222)
JEFFERSON CITY SCHOOLS	14,642,766	3,494,229	2,834,060	2,258,539	8,586,828	-	21,418,231	-	-	21,418,231	576,498	1,214,313	1,790,811
State's Proport. Share - DOE	131,869	31,468	25,523	8,988	65,979	-	192,887	-	838	193,725	5,181	9,268	14,449
JEFFERSON CO SCHOOLS	10,068,919	2,402,764	1,948,807	53,865	4,405,436	-	14,727,985	-	586,888	15,314,873	396,426	(560,322)	(163,896)
JEFFERSON COUNTY REG LIB.	91,627	21,865	17,734	-	39,599	-	134,025	-	49,981	184,006	3,614	(16,169)	(12,555)
JEKYLL ISLAND STATE PARK AUTHORITY	16,804	4,010	3,252	26,163	33,425	-	24,580	-	-	24,580	672	7,901	8,573
JENKINS CO SCHOOLS	5,371,694	1,281,857	1,039,674	199,121	2,520,652	-	7,857,271	-	365,253	8,222,524	211,486	(223,964)	(12,478)
State's Proport. Share - DOE	69,074	16,483	13,369	119	29,971	-	101,036	-	8,224	109,260	2,724	(2,621)	103
JOHNSON CO SCHOOLS	4,368,747	1,042,522	845,557	89,755	1,977,834	-	6,390,242	-	108,605	6,498,847	171,995	(67,169)	104,826
State's Proport. Share - DOE	76,503	18,256	14,807	2,847	35,910	-	111,903	-	3,874	115,777	3,024	(6,403)	(3,379)
JONES CO SCHOOLS	20,329,495	4,851,264	3,934,708	973,150	9,759,122	-	29,736,309	-	675,232	30,411,541	800,383	(586,398)	213,985
State's Proport. Share - DOE	83,225	19,860	16,108	14,655	50,623	-	121,735	-	76,886	198,621	3,274	(92,176)	(88,902)
KENNESAW CHARTER SCIENCE & MATH ACAD.	2,653	633	514	-	1,147	-	-	-	2,545,400	2,549,281	105	(853,148)	(853,043)
KENNESAW STATE UNIVERSITY	84,858,722	20,249,989	16,424,131	3,960,289	40,634,409	-	124,124,341	-	3,933,032	128,057,373	3,340,946	3,206,883	6,547,829
KINCHAFONNEE REG LIB	226,946	54,156	43,925	21,929	120,010	-	331,957	-	17,422	349,379	8,936	10,212	19,148
KIPP METRO ATLANTA COLLABORATIVE	25,460,181	6,075,609	4,927,736	9,408,674	20,412,019	-	37,241,054	-	-	37,241,054	1,002,392	4,364,091	5,366,483
LAKE BLACKSHEAR REG LIB	286,645	68,403	55,479	-	123,882	-	419,280	-	105,338	524,618	11,290	(41,691)	(30,401)
LAMAR CO SCHOOLS	9,436,992	2,251,966	1,826,499	-	4,078,465	-	13,803,653	-	617,549	14,421,202	371,552	(450,704)	(79,152)
State's Proport. Share - DOE	-	-	-	1	1	-	-	-	88,907	88,907	-	(64,252)	(64,252)
LANIER CO SCHOOLS	6,469,099	1,543,733	1,252,073	31,650	2,827,456	-	9,462,464	-	674,387	10,136,851	254,687	(330,401)	(75,714)
State's Proport. Share - DOE	59,965	14,309	11,606	23,193	49,108	-	87,711	-	54,241	141,952	2,369	20,402	22,771
LANIER Tech. COLLEGE	5,194,807	1,239,646	1,005,438	72,904	2,317,988	-	7,598,536	-	797,925	8,396,461	204,525	(435,919)	(231,394)
LATIN ACAD. CHARTER SCHOOL	-	-	-	-	-	-	-	-	71,977	71,977	-	(384,279)	(384,279)
LAURENS CO SCHOOLS	25,268,790	6,029,937	4,890,692	1,718,861	12,639,490	-	36,961,102	-	902,112	37,863,214	994,841	240,563	1,235,404
State's Proport. Share - DOE	100,472	23,976	19,446	2,045	45,467	-	146,962	-	24,244	171,206	3,957	(35,621)	(31,664)
LEADERSHIP PREP. ACAD. CHARTER SCHOOL	1,313,207	313,373	254,167	98,623	666,163	-	1,920,850	-	756,056	2,676,906	51,697	(120,432)	(68,735)
LEE CO SCHOOLS	22,185,390	5,294,139	4,293,910	634,667	10,222,716	-	32,450,959	-	253,302	32,704,261	873,440	(222,979)	650,461
State's Proport. Share - DOE	113,031	26,973	21,877	36,125	84,975	-	165,332	-	15,198	180,530	4,459	7,536	11,995
LEE COUNTY LIBRARY	242,246	57,808	46,886	23,228	127,922	-	354,338	-	20,876	375,214	9,548	(17,700)	(8,152)
LIBERTY CO SCHOOLS	40,086,497	9,565,912	7,758,612	628,865	17,953,389	-	58,635,222	-	1,368,077	60,003,299	1,578,236	(837,687)	740,549
State's Proport. Share - DOE	87,382	20,852	16,913	8,870	46,635	-	127,815	-	26,314	154,129	3,430	(10,845)	(7,415)
LIBERTY TECH CHARTER SCHOOL	1,742,776	415,882	337,309	883,748	1,636,939	-	2,549,189	-	-	2,549,189	68,602	701,645	770,247
LINCOLN CO SCHOOLS	4,781,512	1,141,021	925,446	97,561	2,164,028	-	6,994,001	-	324,112	7,318,113	188,249	(114,850)	73,399
State's Proport. Share - DOE	76,680	18,298	14,841	13,871	47,010	-	112,162	-	25,393	137,555	3,031	8,093	11,124
LINCOLN COUNTY LIBRARY	16,185	3,862	3,133	565	7,560	-	23,674	-	16,786	40,460	642	(4,664)	(4,022)
LIVE OAK PUBLIC LIBRARIES	2,828,064	674,866	547,363	256,100	1,478,329	-	4,136,659	-	202,947	4,339,606	111,341	(210,642)	(99,301)
LONG CO SCHOOLS	12,450,256	2,971,027	2,409,707	1,072,563	6,453,297	-	18,211,208	-	23,159	18,234,367	490,166	638,940	1,129,106
State's Proport. Share - DOE	101,710	19,686	24,271	7,566	51,523	-	148,773	-	7,519	156,292	3,995	537	4,532
LOWNDES CO SCHOOLS	38,424,735	9,169,363	7,436,983	779,793	17,386,139	-	56,204,534	-	1,296,418	57,500,952	1,512,804	(460,663)	1,052,141
State's Proport. Share - DOE	106,486	25,411	3,308	49,329	155,759	-	37,194	-	37,194	192,953	4,190	(28,386)	(24,196)
LUMPKIN CO SCHOOLS	15,549,841	3,710,686	3,009,621	571,091	7,291,398	-	22,745,025	-	631,716	23,376,741	612,219	121,613	733,832
MACON CHARTER ACADEMY INC	-	-	-	-	-	-	-	-	47,639	47,639	-	(386,394)	(386,394)
MACON CO SCHOOLS	4,636,111	1,106,323	897,304	-	2,003,627	-	6,781,321	-	1,083,330	7,864,651	182,527	(763,103)	(580,576)
State's Proport. Share - DOE	29,363	7,007	5,683	592	13,282	-	42,950	-	18,159	61,109	1,165	(11,730)	(10,565)
MADISON CO SCHOOLS	20,759,595	4,953,899	4,017,952	94,612	9,066,463	-	30,365,424	-	1,161,171	31,526,595	817,312	(397,744)	419,568
State's Proport. Share - DOE	87,647	20,915	16,964	6,053	43,932	-	128,203	-	42,253	170,456	3,447	(48,650)	(45,203)
MARIETTA CHARTER SCHOOL	-	-	-	-	-	-	-	-	149	149	-	(1,208)	(1,208)
MARIETTA CITY SCHOOLS	47,838,732	11,415,842	9,259,032	2,811,907	23,486,781	-	69,974,552	-	-	69,974,552	1,883,438	904,856	2,788,294
State's Proport. Share - DOE	254,009	60,615	49,163	-	109,778	-	371,544	-	219,477	591,021	10,012	(290,423)	(280,411)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assmpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assmpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
MARION CO SCHOOLS	5,017,302	1,197,288	971,082	1,422	2,169,792	-	7,338,895	-	642,179	7,981,074	197,524	(250,818)	(53,294)
TWIN LAKES LIBRARY SYSTEM	169,281	40,396	32,764	-	73,160	-	247,610	-	39,177	286,787	6,667	(19,491)	(12,824)
MCDUFFIE CO SCHOOLS	14,439,700	3,445,771	2,794,757	567,631	6,808,159	-	21,121,203	-	1,418,647	22,539,850	568,513	(1,044,520)	(476,007)
State's Proport. Share - DOE	22,376	5,340	4,331	1,108	10,779	-	32,730	-	56,409	89,139	882	(52,754)	(51,872)
MCINTOSH CO SCHOOLS	5,439,265	1,297,981	1,052,752	-	2,350,733	-	7,956,108	-	666,890	8,622,998	214,154	(474,989)	(260,835)
State's Proport. Share - DOE	123,290	29,421	23,862	163,170	216,453	-	180,338	-	-	180,338	4,861	56,127	60,988
MERIWETHER CO SCHOOLS	9,311,137	2,221,933	1,802,140	20,063	4,044,136	-	13,619,563	-	2,258,783	15,878,346	366,595	(1,437,019)	(1,070,424)
State's Proport. Share - DOE	115,242	27,500	22,305	2,057	51,862	-	168,566	-	34,144	202,710	4,530	(61,055)	(56,525)
METRO RESA	4,480,097	1,069,094	867,108	197,358	2,133,560	-	6,553,116	-	449,782	7,002,898	176,376	(308,864)	(132,488)
MIDDLE GEORGIA REG LIBRARY	1,048,673	250,247	202,967	-	453,214	-	1,533,912	-	136,376	1,670,288	41,286	(75,933)	(34,647)
MIDDLE GEORGIA RESA	856,751	204,448	165,821	212,494	582,763	-	1,253,184	-	279,195	1,532,379	33,730	(20,697)	13,033
MIDDLE GEORGIA STATE COLLEGE	18,357,651	4,380,719	3,553,064	215,482	8,149,265	-	26,852,059	-	490,763	27,342,822	722,742	(102,060)	620,682
MILLER CO SCHOOLS	3,394,986	810,152	657,088	-	1,467,240	-	4,965,905	-	628,023	5,593,928	133,657	(315,646)	(181,989)
MITCHELL CO SCHOOLS	6,748,226	1,610,341	1,306,097	-	2,916,438	-	9,870,749	-	1,378,000	11,248,749	265,676	(731,094)	(465,418)
State's Proport. Share - DOE	115,861	27,648	22,424	352	50,424	-	169,472	-	74,723	244,195	4,553	(55,027)	(50,474)
MONROE CO SCHOOLS	17,743,324	4,234,121	3,434,163	1,397,978	9,066,262	-	25,953,471	-	40,245	25,993,716	698,563	339,893	1,038,456
State's Proport. Share - DOE	63,414	15,133	12,274	16,448	43,855	-	92,757	-	40,978	133,735	2,486	(54,452)	(51,966)
MONTGOMERY CO SCHOOLS	3,540,298	844,828	685,213	195,023	1,725,064	-	5,178,456	-	298,369	5,476,825	139,376	(318,352)	(178,976)
MORGAN CO SCHOOLS	14,053,734	3,353,668	2,720,055	19,259	6,092,982	-	20,556,643	-	490,363	21,047,006	553,313	(138,821)	414,492
State's Proport. Share - DOE	124,617	29,737	124,526	110,670	164,526	-	182,279	-	12,337	194,616	4,919	49,155	54,074
MOULTRIE-COLQUITT CNTY LIB	198,290	47,318	38,378	21,549	107,245	-	290,042	-	23,627	313,669	7,810	(15)	7,795
MOUNTAIN EDUCATION CENTER INC.	2,232,044	532,637	432,005	771,874	1,736,516	-	3,264,850	-	-	3,264,850	87,882	443,302	531,184
MOUNTAIN REG LIBRARY	358,991	85,667	69,482	37,827	192,976	-	525,103	-	45,085	570,188	14,124	(17,622)	(3,498)
MURRAY CO SCHOOLS	24,732,293	5,901,911	4,786,855	-	10,688,766	-	36,176,358	-	980,273	37,156,631	973,722	(937,088)	36,634
State's Proport. Share - DOE	22,730	5,424	4,399	1,911	11,734	-	33,247	-	133,951	167,198	884	(42,366)	(41,482)
MUSCOGEE CO SCHOOL DISTRICT	122,232,485	29,168,557	23,657,702	324,738	53,150,997	-	178,791,600	-	6,265,200	185,056,800	4,812,367	(3,580,441)	1,231,926
State's Proport. Share - DOE	163,797	39,087	31,702	10,106	80,895	-	239,589	-	214,614	454,203	6,454	(97,185)	(90,731)
N E GA REG LIBRARY	525,884	125,493	101,783	9,685	236,961	-	769,220	-	119,563	888,783	20,716	(42,271)	(21,555)
NEW LIFE ACAD. OF EXCELLENCE INC.	1,461,614	348,788	282,891	222,533	854,212	-	2,137,929	-	104,844	2,242,773	57,551	40,709	98,260
NEWTON CO SCHOOLS	78,238,119	18,670,102	15,142,735	3,592,997	37,405,834	-	114,440,270	-	989,886	115,430,156	3,080,272	44,451	3,124,723
State's Proport. Share - DOE	98,349	23,469	19,035	16,269	58,773	-	143,857	-	582	144,439	3,865	7,497	11,362
NEWTON COUNTY DFCS	-	-	-	12,472	12,472	-	-	-	33,910	33,910	-	(1,542)	(1,542)
NEWTON COUNTY LIBRARY	338,826	80,855	65,579	59,873	206,307	-	495,607	-	70,800	566,407	13,347	(4,185)	9,162
NORTH GA Tech. INSTITUTE	3,286,466	784,255	636,085	19,442	1,439,782	-	4,807,171	-	678,199	5,485,370	129,391	(201,723)	(72,332)
NORTH GEORGIA RESA	1,538,825	367,213	297,835	206,154	871,202	-	2,250,867	-	114,487	2,365,354	60,589	(13,743)	46,846
NORTH METRO ACADEMY OF PERFORMING ARTS	831,190	198,348	160,874	120,270	479,492	-	1,215,797	-	358,296	1,574,093	32,732	(70,319)	(37,587)
NORTHEAST GEORGIA RESA	3,301,678	787,885	639,029	54,491	1,481,405	-	4,829,422	-	485,826	5,315,248	130,001	(255,153)	(125,152)
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACAD	2,946,666	703,168	570,318	1,074,061	2,347,547	-	4,310,141	-	-	4,310,141	116,022	471,599	587,621
NORTHWEST GA REGIONAL LIBRARY	481,397	114,877	93,173	43,752	251,802	-	704,148	-	129,134	833,282	18,947	11,775	30,722
NORTHWEST GEORGIA PUBLIC HEALTH	-	-	-	32,692	32,692	-	-	-	56,428	56,428	-	(2,524)	(2,524)
NORTHWEST GEORGIA RESA	3,210,758	766,189	621,432	1,548,547	1,548,547	-	4,696,432	-	190,423	4,886,855	126,404	89,327	215,731
OCMULGEE REGIONAL LIBRARY	279,569	66,714	54,110	39,381	160,205	-	408,931	-	89,403	498,334	11,009	(28,294)	(17,285)
OCONEE CO SCHOOLS	34,410,116	8,211,347	6,659,966	3,944,504	18,815,817	-	50,332,280	-	50,332,280	100,662,560	1,354,756	1,725,968	3,080,724
State's Proport. Share - DOE	198,025	47,255	38,327	49,222	134,804	-	289,654	-	55,932	345,586	7,802	(75,640)	(67,838)
OCONEE FALL LINE Tech. COLLEGE	3,533,576	843,224	683,912	31,553	1,558,689	-	5,168,624	-	739,155	5,907,779	139,121	(230,674)	(91,553)
OCONEE REG LIBRARY	417,629	99,660	80,831	61	180,552	-	610,874	-	43,499	654,373	16,445	(19,174)	(2,729)
OCONEE RESA	998,260	238,217	193,210	117,480	548,907	-	1,460,172	-	154,551	1,614,723	39,305	30,718	70,023
ODYSSEY CHARTER SCHOOL	1,338,236	319,346	259,011	51,254	629,611	-	1,957,461	-	41,521	1,998,982	52,698	(46,139)	6,559
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE	22,465	5,361	4,348	40,173	49,882	-	32,859	-	-	32,859	872	10,857	11,729
OGEECHEE TECH	4,898,080	1,168,838	948,008	64,198	2,181,044	-	7,164,508	-	506,293	7,670,801	192,839	(204,407)	(11,568)



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
OGLETHORPE CO SCHOOLS	9,169,716	2,188,186	1,774,769	111,647	4,074,602	-	13,412,704	-	242,754	13,655,458	361,012	(263,857)	97,155
State's Proport. Share - DOE	56,515	13,486	10,938	368	24,792	-	82,666	-	22,163	104,829	2,233	(34,710)	(32,477)
OHOOPEE REG LIB	264,534	63,126	51,200	15,318	129,644	-	386,939	-	24,014	410,953	10,419	2,461	12,880
OKEFENOKEE REG LIB	358,549	85,561	69,396	25,343	180,300	-	524,456	-	86,120	610,576	14,120	(13,027)	1,093
OKEFENOKEE RESA	1,261,290	300,984	244,119	65,729	610,832	-	1,844,911	-	74,882	1,919,793	49,660	(33,906)	15,754
PATAULA CHARTER ACAD.	2,297,669	548,297	444,706	590,704	1,583,707	-	3,360,841	-	-	3,360,841	90,457	287,140	377,597
PAULDING CO SCHOOLS	120,894,426	28,849,253	23,398,724	9,742,927	61,990,904	-	176,834,397	-	-	176,834,397	4,759,686	3,929,301	8,688,987
State's Proport. Share - DOE	280,365	66,904	54,264	46,964	168,132	-	410,095	-	165,570	575,665	11,030	(268,547)	(257,517)
PEACH CO SCHOOLS	14,267,766	3,404,743	2,761,480	990,832	7,157,055	-	20,869,712	-	280,354	21,150,066	561,739	(66,877)	494,862
State's Proport. Share - DOE	45,371	10,827	8,781	-	19,608	-	66,366	-	27,500	93,866	1,781	(47,544)	(45,763)
PEACH PUBLIC LIBRARY	148,496	35,436	28,741	4,295	68,472	-	217,208	-	38,608	255,816	5,844	(13,903)	(8,059)
PELHAM CITY SCHOOLS	5,748,728	1,371,829	1,112,648	163,575	2,648,052	-	8,408,765	-	498,948	8,907,713	226,330	(331,731)	(105,401)
State's Proport. Share - DOE	37,412	8,928	7,241	4,524	20,693	-	54,722	-	8,549	63,271	1,467	(11,564)	(10,097)
PICKENS CO SCHOOLS	18,380,647	4,386,207	3,557,515	160,049	8,103,771	-	26,885,694	-	108,319	26,994,013	723,663	(43,538)	680,125
State's Proport. Share - DOE	116,922	27,901	22,630	131,573	182,104	-	171,024	-	628	171,652	4,596	43,908	48,504
PIEDMONT REG LIBRARY	399,941	95,439	77,407	69,655	242,501	-	585,000	-	20,488	605,488	15,749	5,083	20,832
PIERCE CO SCHOOLS	13,906,652	3,318,569	2,691,588	182,370	6,192,527	-	20,341,504	-	708,791	21,050,295	547,522	(312,546)	234,976
State's Proport. Share - DOE	112,765	26,909	21,825	8,541	57,275	-	164,944	-	44,533	209,477	4,429	(68,331)	(63,902)
PIKE CO SCHOOLS	11,569,272	2,760,796	2,239,195	403,938	5,403,929	-	16,922,577	-	273,986	17,196,563	455,482	(167,803)	287,679
State's Proport. Share - DOE	151,946	36,259	29,409	-	65,668	-	222,254	-	62,041	284,295	5,990	(47,908)	(41,918)
PINE MOUNTAIN REGIONAL LIBRARY	286,999	68,487	55,548	28,822	152,857	-	419,798	-	50,565	470,363	11,290	(2,131)	9,159
PIONEER RESA	4,105,451	979,691	794,597	1,081,566	2,855,854	-	6,005,115	-	1,171	6,006,286	161,628	392,550	554,178
POLK SCHOOL DISTRICT	29,999,801	7,158,906	5,806,364	2,342,323	15,307,593	-	43,881,235	-	553,259	44,434,494	1,181,100	(11,500)	1,169,600
State's Proport. Share - DOE	119,045	28,408	23,041	25,464	76,913	-	174,129	-	134,981	309,114	4,679	(108,014)	(103,335)
PROSECUTING ATTORNEYS COUNCIL OF GA	109,670	26,171	21,226	71,604	119,001	-	160,416	-	7,459	167,875	4,308	32,936	37,244
PULASKI CO SCHOOLS	5,386,995	1,285,508	1,042,635	441,582	2,769,725	-	7,879,652	-	491,574	8,371,226	212,096	(150,698)	61,398
State's Proport. Share - DOE	47,229	11,270	9,141	31,204	51,615	-	69,082	-	-	69,082	1,862	19,620	21,482
PURPOSE BUILT SCHOOLS ATLANTA INC	10,939,290	2,610,462	2,117,264	5,348,993	10,076,719	-	16,001,092	-	3,007,669	19,008,761	430,695	4,124,845	4,555,540
PUTNAM CO SCHOOLS	13,382,272	3,193,435	2,590,095	627,685	6,411,215	-	19,574,484	-	144,813	19,719,297	526,870	11,346	538,216
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	-	-	-	(71)	(71)
QUITMAN CO SCHOOLS	1,508,136	359,889	291,895	2,991	654,775	-	2,205,976	-	213,532	2,419,508	59,366	(83,163)	(23,797)
State's Proport. Share - DOE	64,298	15,344	12,445	16,208	43,997	-	94,050	-	5,443	99,493	2,534	7,702	10,236
RABUN CO SCHOOLS	10,871,631	2,594,317	2,104,169	311,038	5,009,524	-	15,902,125	-	292,615	16,194,740	428,019	(210,155)	217,864
State's Proport. Share - DOE	101,444	24,208	19,634	15,342	59,184	-	148,385	-	83,219	231,604	3,999	(87,967)	(83,968)
RANDOLPH CO SCHOOLS	3,605,746	860,446	697,880	-	1,558,326	-	5,274,188	-	787,760	6,061,948	141,956	(357,911)	(215,955)
State's Proport. Share - DOE	36,085	8,611	6,984	-	15,595	-	52,782	-	3,806	56,588	1,415	(2,218)	(803)
REGION IV DFCS	-	-	-	328	328	-	3,699	-	3,699	-	-	(76)	(76)
RESURGENCE HALL INC	932,812	222,599	180,543	896,626	1,299,768	-	1,364,440	-	-	1,364,440	36,725	397,364	434,089
RICHMOND CO SCHOOLS	118,875,265	28,367,417	23,007,922	9,592,867	60,968,206	-	173,880,935	-	6,212,669	180,093,604	4,680,201	(2,204,664)	2,475,537
State's Proport. Share - DOE	217,217	51,835	42,042	539	94,416	-	317,727	-	547,848	865,575	8,563	(588,632)	(580,069)
RICHMOND COUNTY DFCS	18,396	4,390	3,561	21,128	29,079	-	26,908	-	158	27,066	711	8,119	8,830
RISE PREPARATORY CHARTER SCHOOL	3,057,751	729,677	591,818	1,067,654	2,389,149	-	4,472,626	-	-	4,472,626	120,393	725,775	846,168
ROCKDALE CO SCHOOLS	72,288,183	17,250,258	13,991,144	391,924	31,633,326	-	105,737,193	-	1,649,345	107,386,538	2,846,023	(174,257)	2,671,766
State's Proport. Share - DOE	199,528	47,614	38,618	-	86,232	-	291,853	-	302,387	594,240	7,868	(387,973)	(380,105)
RODDENBERY MEMORIAL LIBRARY	164,947	39,362	31,925	-	71,287	-	241,271	-	64,422	305,693	6,489	(25,396)	(18,907)
ROME CITY SCHOOLS	25,677,487	6,127,465	4,969,794	2,036,997	13,134,256	-	37,558,910	-	469,711	38,028,621	1,010,935	549,407	1,560,342
State's Proport. Share - DOE	99,057	23,638	19,172	57,043	99,853	-	144,892	-	86,729	231,621	3,895	(124,353)	(120,458)
SARA HIGHTOWER REGIONAL LIB	681,367	162,596	131,876	2,372	296,844	-	996,648	-	56,117	1,052,765	26,834	(51,563)	(24,729)
SATILLA REG LIBRARY	92,512	22,076	17,905	3,797	43,778	-	135,319	-	82,945	218,264	3,640	(35,462)	(31,822)
SAVANNAH CLASSICAL ACADEMY	1,641,243	391,653	317,657	415,115	1,124,425	-	2,400,675	-	225,548	2,626,223	64,617	641,779	706,396





SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
SAVANNAH STATE UNIVERSITY	11,796,218	2,814,952	2,283,120	-	5,098,072	-	17,254,534	-	6,156,518	23,411,052	464,414	(2,258,977)	(1,794,563)
SAVANNAH TECH COLLEGE	4,120,929	983,385	797,592	-	1,780,977	-	6,027,754	-	1,583,398	7,611,152	162,256	(780,271)	(618,015)
SCHLEY CO SCHOOLS	5,049,230	1,204,907	977,262	94,442	2,276,611	-	7,385,597	-	163,483	7,549,080	198,794	(131,913)	66,881
SCHOOL FOR ARTS INFUSED LEARNING	1,698,377	405,287	328,715	1,058,827	1,792,829	-	2,484,246	-	78,075	2,562,321	66,875	674,278	741,153
SCINTILLA CHARTER ACADEMY	1,933,548	461,406	374,232	569,308	1,404,946	-	2,828,235	-	-	2,828,235	76,124	431,158	507,282
SCREVEN CO SCHOOLS	9,154,946	2,184,661	1,771,910	70,819	4,027,390	-	13,391,100	-	435,931	13,827,031	360,442	(197,933)	162,509
SCREVEN-JENKINS REG LIBRARY	175,825	41,958	34,030	-	75,988	-	257,183	-	15,138	272,321	6,931	(13,016)	(6,085)
SE HEALTH UNIT	74,469	17,771	14,413	54,166	86,350	-	108,928	-	11,887	120,815	2,928	13,916	16,844
SECRETARY OF STATE	127,005	30,307	24,581	62,971	117,859	-	185,772	-	33	185,805	4,995	31,173	36,168
SEMINOLE CO SCHOOLS	5,169,866	1,233,694	1,000,611	-	2,234,305	-	7,562,054	-	806,826	8,368,880	203,532	(415,721)	(212,189)
State's Proport. Share - DOE	88,001	21,000	17,032	30,566	68,598	-	128,721	-	4,201	132,922	3,477	5,332	8,809
SEQUOYAH REG LIB	1,334,698	318,501	258,327	33,232	610,060	-	1,952,287	-	83,149	2,035,436	52,552	(14,458)	38,094
SEVEN PILLARS CAREER ACADEMY	522,877	124,775	101,201	700,394	926,370	-	764,821	-	-	764,821	20,574	239,411	259,985
SLAM ACADEMY OF ATLANTA	360,937	86,131	69,858	337,540	493,529	-	527,949	-	-	527,949	14,221	149,273	163,494
SOCIAL CIRCLE CITY SCHOOLS	7,587,200	1,810,547	1,468,478	430,043	3,709,068	-	11,097,930	-	2,085	11,100,015	298,721	169,657	468,378
State's Proport. Share - DOE	79,422	18,953	15,372	6,643	40,968	-	116,172	-	30,405	146,577	3,124	(12,548)	(9,424)
SOUTH GA REG LIBRARY	387,470	92,463	74,994	-	167,457	-	566,759	-	73,644	640,403	15,254	(36,180)	(20,926)
SOUTH GA Tech. INSTITUTE	1,999,173	477,066	386,933	-	863,999	-	2,924,225	-	1,080,880	4,005,105	78,716	(526,860)	(448,144)
SOUTH GEORGIA STATE COLLEGE	4,811,140	1,148,091	931,181	518,583	2,597,855	-	7,037,339	-	696,305	7,733,644	189,428	(85,024)	104,404
SOUTHEASTERN Tech. COLLEGE	3,669,602	875,684	710,240	-	1,585,924	-	5,367,592	-	512,972	5,880,564	144,470	(306,860)	(162,390)
SOUTHERN CRESCENT Tech. COLLEGE	5,134,224	1,225,189	993,712	-	2,218,901	-	7,509,919	-	2,593,945	10,103,864	202,130	(1,127,692)	(925,562)
SOUTHERN REGIONAL TECHNICAL COLLEGE	6,054,565	1,444,812	1,171,841	520,155	3,136,808	-	8,856,118	-	764,575	9,620,693	238,377	(173,179)	65,198
SOUTHWEST GA REG LIB	332,547	79,356	64,363	3,871	147,590	-	486,422	-	82,728	569,150	13,084	(33,215)	(20,131)
SOUTHWEST GEORGIA RESA	683,932	163,208	132,373	317,884	613,465	-	1,000,400	-	98,058	1,098,458	26,921	88,814	115,735
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	1,255,365	299,570	242,972	766,477	1,309,019	-	1,836,244	-	88,885	1,925,129	49,428	497,213	546,641
SPRING CREEK CHARTER ACADEMY	1,055,306	251,830	204,251	1,488,883	1,944,964	-	1,543,614	-	-	1,543,614	41,540	487,463	529,003
STATE ACCOUNTING OFFICE	-	-	-	844	844	-	-	-	129,271	129,271	-	(49,303)	(49,303)
STATE BOARD OF PARDONS AND PAROLES	-	-	-	-	-	-	-	-	1,085	1,085	-	(9,673)	(9,673)
STATE OF GEORGIA DEPT OF LAW	46,875	11,186	9,072	901	21,159	-	68,565	-	2,411	70,976	1,850	9,855	11,705
STATE ROAD TOLL & AUTHORITY	-	-	-	-	-	-	-	-	57,348	57,348	-	(41,545)	(41,545)
STATESBORO REGIONAL LIBRARY	692,865	165,340	134,102	35,633	335,075	-	1,013,466	-	50,240	1,063,706	27,279	(27,733)	(454)
STEPHENS CO SCHOOLS	14,359,217	3,426,566	2,779,180	309,304	6,515,050	-	21,003,478	-	517,192	21,520,670	565,325	(46,544)	518,871
State's Proport. Share - DOE	104,275	24,883	20,182	6,586	51,651	-	152,524	-	26,751	179,275	4,110	35,894	40,004
STEWART CO SCHOOLS	2,561,938	611,360	495,855	93,766	1,200,981	-	3,747,392	-	356,675	4,104,667	100,868	(94,832)	6,036
SUMNER CO SCHOOLS	13,930,797	3,324,331	2,696,261	-	6,020,592	-	20,376,822	-	1,516,268	21,893,090	548,465	(1,094,700)	(546,235)
State's Proport. Share - DOE	64,387	15,365	12,462	1,695	29,522	-	94,180	-	32,002	126,182	2,547	(43,578)	(41,031)
TALBOT CO SCHOOLS	2,397,876	572,209	464,101	13,667	1,049,977	-	3,507,415	-	290,083	3,797,498	94,396	(70,745)	23,651
TALIAFERRO CO SCHOOLS	1,594,014	380,382	308,516	256,788	945,686	-	2,331,592	-	245,489	2,577,081	62,746	64,672	127,418
State's Proport. Share - DOE	25,118	5,994	4,861	3,994	14,849	-	36,740	-	39,126	75,866	989	9,553	10,542
TAPESTRY PUBLIC CHARTER SCHOOL	1,842,451	439,667	356,601	480,314	1,276,582	-	2,694,986	-	576,647	3,271,633	72,528	367,413	439,941
TATTNALL CO SCHOOLS	14,672,837	3,501,405	2,839,880	1,261,495	7,602,780	-	21,462,216	-	624,767	22,086,983	577,672	11,017	588,689
State's Proport. Share - DOE	88,886	21,211	17,204	4,343	42,758	-	130,014	-	1,093	131,107	3,490	2,896	6,386
TAYLOR CO SCHOOLS	5,635,521	1,344,814	1,090,737	119,662	2,555,213	-	8,243,175	-	284,892	8,528,067	221,873	(169,672)	52,201
Tech. COLLEGE SYSTEM OF GEORGIA	5,620,662	1,341,269	1,087,861	322,857	2,751,987	-	8,221,441	-	833,632	9,055,073	221,291	(113,385)	107,906
TELFAIR CO SCHOOLS	6,778,120	1,617,475	1,311,883	215,960	3,145,318	-	9,914,475	-	157,965	10,072,440	266,847	37,208	304,055
State's Proport. Share - DOE	58,196	13,887	11,264	7,117	32,268	-	85,124	-	26,583	111,707	2,301	(68,910)	(66,609)
TERRELL CO SCHOOLS	4,802,119	1,145,938	929,435	-	2,075,373	-	7,024,144	-	607,549	7,631,693	189,051	(491,059)	(302,008)
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	16,229	16,229	-	(11,037)	(11,037)
THE GLOBE ACAD.	4,156,041	991,763	804,388	1,356,091	3,152,242	-	6,079,113	-	-	6,079,113	163,615	889,422	1,053,037
THE KINDEZI SCHOOL	9,072,163	2,164,906	1,755,888	2,141,186	6,061,980	-	13,270,012	-	1,692,716	14,962,728	357,176	1,952,708	2,309,884



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
THE MAIN STREET ACAD.	3,078,005	734,510	595,738	654,043	1,984,291	-	4,502,252	-	191,266	4,693,518	121,190	367,640	488,830
THE MUSEUM SCHOOL OF AVONDALE EST.	3,159,107	753,863	611,435	744,608	2,109,906	-	4,620,882	-	28,626	4,649,508	124,374	405,956	530,330
THE UNIVERSITY OF GEORGIA	309,911,885	73,954,827	59,982,441	3,450,320	137,387,588	-	453,313,549	-	26,844,589	480,158,138	12,201,419	(6,405,469)	5,795,950
THOMAS CO SCHOOLS	23,677,341	5,650,166	4,582,673	914,541	11,147,380	-	34,633,262	-	421,532	35,054,794	932,201	455,204	1,387,405
State's Proport. Share - DOE	97,288	23,216	18,830	1,740	43,786	-	142,304	-	32,985	175,289	3,820	(27,133)	(23,313)
THOMAS COUNTY PUBLIC LIBRARY	256,132	61,121	49,573	33,005	143,699	-	374,649	-	26,182	400,831	10,082	(10,413)	(331)
THOMASTON-UPSON COUNTY SCHOOLS	15,757,241	3,760,178	3,049,763	748,713	7,558,654	-	23,048,392	-	1,145,423	24,193,815	620,382	(526,699)	93,683
State's Proport. Share - DOE	-	-	-	3,338	3,338	-	-	-	4,903	4,903	-	(88)	(88)
THOMASVILLE CITY SCHOOLS	11,370,894	2,713,457	2,200,800	127,029	5,041,286	-	16,632,406	-	1,918,320	18,550,726	447,672	(737,539)	(289,867)
State's Proport. Share - DOE	246,934	58,926	47,793	58,569	165,288	-	361,194	-	12,740	373,934	9,710	24,718	34,428
THREE RIVERS REGIONAL LIBRARY	560,023	133,639	108,391	9,967	251,997	-	819,156	-	46,250	865,406	22,057	(17,643)	4,414
TIFT CO BD OF HEALTH DBA DIVERSIFIED ENTERPRISES	44,133	10,532	8,542	4,624	23,698	-	64,554	-	3,574	68,128	1,736	16,804	18,540
TIFT CO SCHOOLS	30,989,305	7,395,033	5,997,880	-	13,392,913	-	45,328,599	-	690,653	46,019,252	1,220,072	(736,716)	483,356
State's Proport. Share - DOE	135,849	32,418	26,293	914	59,625	-	198,709	-	150,782	349,491	5,347	(187,853)	(182,506)
TOOMBS CO SCHOOLS	10,831,036	2,584,629	2,096,312	-	4,680,941	-	15,842,746	-	1,085,722	16,928,468	426,421	(551,366)	(124,945)
State's Proport. Share - DOE	124,351	29,674	24,068	51,600	105,342	-	181,891	-	11,370	193,261	4,893	48,198	53,091
TOWNS CO SCHOOLS	5,151,205	1,229,241	996,999	40,049	2,266,289	-	7,534,758	-	289,181	7,823,939	202,798	(59,393)	143,405
State's Proport. Share - DOE	96,226	22,963	18,624	24,288	65,875	-	140,752	-	7,102	147,854	3,791	3,079	6,870
TREUTLEN CO SCHOOLS	4,448,876	1,061,643	861,066	143,316	2,066,025	-	6,507,450	-	95,296	6,602,746	175,151	81,139	256,290
TRION CITY SCHOOLS	4,989,000	1,190,534	965,605	-	2,156,139	-	7,297,498	-	679,827	7,977,325	196,409	(288,564)	(92,155)
State's Proport. Share - DOE	22,553	5,382	4,365	38,969	48,716	-	32,989	-	-	32,989	901	10,823	11,724
TROUP CO SCHOOLS	45,695,927	10,904,501	8,844,299	84,618	19,833,418	-	66,840,234	-	1,679,307	68,519,541	1,799,083	(949,524)	849,559
State's Proport. Share - DOE	88,090	21,021	17,049	-	38,070	-	128,850	-	302,053	430,903	3,472	(176,806)	(173,334)
TROUP HARRIS COWETA REG LIB	349,174	83,324	67,582	23,153	174,059	-	510,743	-	149,331	660,074	13,752	(46,729)	(32,977)
TURNER CO SCHOOLS	5,545,927	1,323,435	1,073,396	149,876	2,546,707	-	8,112,125	-	151,894	8,264,019	218,356	(447,148)	(228,792)
State's Proport. Share - DOE	17,158	4,094	3,321	26,736	34,151	-	25,097	-	28,761	53,858	677	(5,646)	(4,969)
TWIGGS CO SCHOOLS	3,322,993	792,972	643,154	12,519	1,448,645	-	4,860,600	-	818,745	5,679,345	130,819	(332,761)	(201,942)
State's Proport. Share - DOE	94,988	22,667	18,385	3,922	44,974	-	138,941	-	10,909	149,850	3,743	(754)	2,989
TWIGGS COUNTY BOARD OF HEALTH	-	-	-	690	690	-	-	-	7,740	7,740	-	(160)	(160)
UNION CO SCHOOLS	12,421,954	2,964,273	2,404,229	132,830	5,501,332	-	18,169,810	-	1,500,891	19,670,701	489,072	(345,323)	143,749
State's Proport. Share - DOE	104,098	24,841	20,148	3,271	48,260	-	152,266	-	40,684	192,950	4,095	(29,464)	(25,369)
UNIVERSITY OF NORTH GEORGIA	49,179,887	11,735,884	9,518,608	4,011,380	25,265,872	-	71,936,283	-	1,226,521	73,162,804	1,936,250	3,106,768	5,043,018
UNIVERSITY OF WEST GEORGIA	35,542,013	8,481,454	6,879,042	1,109,060	16,469,556	-	68,790,926	-	7,175,274	75,966,200	1,399,308	169,696	1,569,004
UTOPIAN ACADEMY FOR THE ARTS	967,128	230,787	187,184	369,485	787,456	-	1,414,635	-	65,242	1,479,877	38,072	71,526	109,598
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	367,128	87,608	71,056	656,517	815,181	-	537,005	-	537,005	1,453,186	17,437	191,890	191,890
VALDOSTA CITY SCHOOLS	30,847,442	7,361,180	5,970,422	879,295	14,210,897	-	45,121,094	-	314,564	45,435,658	1,214,489	(188,851)	1,025,638
State's Proport. Share - DOE	102,329	24,419	19,805	-	44,224	-	149,678	-	33,841	183,519	4,021	(39,888)	(35,867)
VALDOSTA STATE UNIVERSITY	24,170,324	5,767,808	4,678,088	2,253	10,448,149	-	35,354,357	-	3,844,494	39,198,851	951,610	(2,085,122)	(1,133,512)
VIDALIA CITY SCHOOLS	9,181,391	2,190,972	1,777,028	-	3,968,000	-	13,429,781	-	282,515	13,712,296	361,472	(235,324)	126,148
State's Proport. Share - DOE	-	-	-	18,091	18,091	-	-	-	26,571	26,571	-	(1,393)	(1,393)
WALKER CO SCHOOLS	34,549,237	8,244,546	6,686,893	-	14,931,439	-	50,535,775	-	5,621,999	56,157,774	1,360,217	(1,687,026)	(326,809)
State's Proport. Share - DOE	91,274	21,781	17,666	1,524	40,971	-	133,507	-	32,349	165,856	3,589	(11,042)	(7,453)
WALTON CO SCHOOLS	55,185,189	13,168,940	10,680,914	424,835	24,274,689	-	80,720,343	-	77,212	80,797,555	2,172,679	325,371	2,498,050
State's Proport. Share - DOE	158,314	37,779	30,641	24,622	93,042	-	231,568	-	123,461	355,029	6,241	(187,123)	(80,882)
WARE CO SCHOOLS	25,965,989	6,196,310	5,025,633	700,551	11,922,494	-	37,980,907	-	405,788	38,386,695	1,022,295	(163,224)	859,071
State's Proport. Share - DOE	144,782	34,550	28,022	4,856	67,428	-	211,775	-	49,440	261,215	5,701	(68,686)	(62,985)
WARREN CO SCHOOLS	2,744,043	654,816	531,101	11,562	1,197,479	-	4,013,759	-	265,754	4,279,513	108,042	(67,126)	40,916
State's Proport. Share - DOE	-	-	-	-	-	-	-	-	626	626	-	(6,681)	(6,681)
WARREN COUNTY PUBLIC LIBRARY	31,840	7,598	6,162	7,256	21,016	-	46,572	-	7,862	54,434	1,259	3,457	4,716



SCHEDULE B (continued)

EMPLOYER	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
		Diff between Expected & Actual Exp	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Outflows of Resources	Diff between Expected & Actual Exp	Net Diff Between Projected & Actual Earnings on Pension Plan Investments	Change of Assumpts	Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Deferred Inflows of Resources	Proport. Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs	Total Employer Pension Expense
WASHINGTON CO SCHOOLS	12,270,539	2,928,141	2,374,923	376,418	5,679,482	-	17,948,333	-	414,670	18,363,003	483,111	(388,785)	94,326
State's Proport. Share - DOE	82,252	19,628	15,920	42,481	78,029	-	120,312	-	2,693	123,005	3,226	32,320	35,546
WAYNE CO SCHOOLS	19,215,817	4,585,505	3,719,159	198,805	8,503,469	-	28,107,313	-	677,655	28,784,968	756,541	(384,420)	372,121
State's Proport. Share - DOE	139,033	33,178	26,909	5,814	65,901	-	203,366	-	39,333	242,699	5,477	(76,746)	(71,269)
WEBSTER CO SCHOOLS	1,565,978	373,692	303,090	-	676,782	-	2,290,583	-	413,788	2,704,371	61,664	(232,623)	(170,959)
WESLEY INTERNATIONAL ACAD.	4,273,847	1,019,876	827,189	637,776	2,484,841	-	6,251,431	-	25,200	6,276,631	168,275	352,292	520,567
WEST GA REG LIBRARY	667,836	159,367	129,257	40,805	329,429	-	976,855	-	36,168	1,013,023	26,305	(19,375)	6,930
WEST GEORGIA RESA	3,144,603	750,402	608,628	68,310	1,427,340	-	4,599,665	-	641,968	5,241,633	123,793	(281,589)	(157,796)
WEST GEORGIA Tech. COLLEGE	5,862,289	1,398,929	1,134,627	11,714	2,545,270	-	8,574,873	-	1,837,408	10,412,281	230,801	(640,589)	(409,788)
WESTSIDE ATLANTA CHARTER SCHOOL	2,008,636	479,325	388,765	713,964	1,582,054	-	2,938,068	-	-	2,938,068	79,091	379,904	458,995
WHEELER CO SCHOOLS	3,949,083	942,377	764,332	281	1,706,990	-	5,776,393	-	506,057	6,282,450	155,489	(193,027)	(37,538)
WHITE CO SCHOOLS	15,784,923	3,766,784	3,055,121	17,361	6,839,266	-	23,088,884	-	443,605	23,532,489	621,453	(287,259)	334,194
State's Proport. Share - DOE	24,145	5,762	4,673	-	10,435	-	35,317	-	58,128	93,445	948	(83,156)	(82,208)
WHITFIELD CO SCHOOLS	52,009,896	12,411,215	10,066,347	203,797	22,681,359	-	76,075,787	-	646,948	76,722,735	2,047,665	(464,093)	1,583,572
State's Proport. Share - DOE	175,472	41,873	33,962	3,162	78,997	-	256,665	-	35,952	292,617	6,901	(56,773)	(49,872)
WHITFIELD COUNTY BOARD OF HEALTH	-	-	-	-	-	-	-	-	659	659	-	(6,582)	(6,582)
WHITFIELD COUNTY DFCS	27,683	6,606	5,358	3,114	15,078	-	40,492	-	1,747	42,239	1,085	10,601	11,686
WILCOX CO SCHOOLS	4,748,169	1,133,064	918,993	78,223	2,130,280	-	6,945,230	-	61,596	7,006,826	186,932	(42,914)	144,018
State's Proport. Share - DOE	61,557	14,689	11,914	80,707	107,310	-	90,040	-	-	90,040	2,426	27,435	29,861
WILKES CO SCHOOLS	5,777,737	1,378,752	1,118,262	-	2,497,014	-	8,451,198	-	1,208,906	9,660,104	227,482	(703,058)	(475,576)
State's Proport. Share - DOE	93,927	22,414	18,179	25,522	66,115	-	137,388	-	11,334	148,722	3,700	9,262	12,962
WILKINSON CO SCHOOLS	4,971,223	1,186,292	962,164	-	2,148,456	-	7,271,495	-	1,298,988	8,570,483	195,718	(811,081)	(615,363)
WIREGRASS GEORGIA Tech. COLLEGE	5,151,647	1,229,347	997,085	10,359	2,236,791	-	7,535,405	-	2,533,896	10,069,301	202,831	(888,491)	(685,660)
WORTH CO SCHOOLS	11,125,906	2,654,995	2,153,383	-	4,808,378	-	16,274,057	-	1,458,520	17,732,577	438,040	(842,269)	(404,229)
State's Proport. Share - DOE	278,331	66,419	53,870	218,788	339,077	-	407,120	-	13,044	420,164	10,954	91,468	102,422
WORTH COUNTY LIBRARY SYSTEM	100,383	23,955	19,429	2,262	45,646	-	146,832	-	16,808	163,640	3,959	(12,836)	(8,877)
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	327,506	78,153	63,388	585,662	727,203	-	479,048	-	-	479,048	12,884	158,287	171,171
Total for all entities	<u>\$ 8,844,333,000</u>	<u>\$ 2,110,539,000</u>	<u>\$ 1,711,792,000</u>	<u>\$ 408,216,954</u>	<u>\$ 4,230,547,954</u>	<u>\$ -</u>	<u>\$ 12,936,761,000</u>	<u>\$ -</u>	<u>\$ 408,216,954</u>	<u>\$ 13,344,977,954</u>	<u>\$ 348,207,000</u>	<u>\$ -</u>	<u>\$ 348,207,000</u>
STATE DEPARTMENT OF EDUCATION (Nonemployer Contributing Entity)	<u>\$ 18,270,982</u>	<u>\$ 4,360,033</u>	<u>\$ 3,536,286</u>	<u>\$ 3,486,534</u>	<u>\$ 11,382,853</u>	<u>\$ -</u>	<u>\$ 26,725,277</u>	<u>\$ -</u>	<u>\$ 11,223,030</u>	<u>\$ 37,948,307</u>	<u>\$ 719,353</u>	<u>\$ (10,369,791)</u>	<u>\$ (9,650,438)</u>



**SCHEDULE C**

**Teachers Retirement System of Georgia  
Schedule of Remaining Deferred Inflows and Outflows**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
ABRAHAM BALDWIN AGRI.COLLEGE	\$ (2,763,190)	\$ (2,538,708)	\$ (3,172,292)	\$ (3,812,086)	\$ -	\$ -
ACADEMY FOR CLASSICAL EDUCATION INC	(89,173)	(301,074)	(1,071,666)	(1,656,914)	-	-
ALBANY STATE UNIVERSITY	(5,340,253)	(4,490,680)	(5,449,511)	(6,420,959)	-	-
ALBANY TECHNICAL INSTITUTE	(1,051,913)	(1,061,330)	(1,167,363)	(1,313,487)	-	-
AMANA ACADEMY	(460,279)	(522,648)	(799,048)	(990,993)	-	-
APPLING COUNTY SCHOOLS	(2,996,267)	(2,762,455)	(4,057,900)	(5,221,262)	-	-
ATHENS REGIONAL LIBRARY	(288,565)	(272,581)	(358,118)	(432,146)	-	-
ATHENS TECHNICAL COLLEGE	(1,692,762)	(1,506,043)	(1,924,474)	(2,296,351)	-	-
ATKINSON COUNTY SCHOOLS	(1,437,143)	(1,329,987)	(1,872,701)	(2,342,061)	-	-
ATLANTA HEIGHTS CHARTER SCHOOL	(335,712)	(315,815)	(523,088)	(705,227)	-	-
ATLANTA METROPOLITAN STATE COLLEGE	(2,344,670)	(1,976,414)	(1,778,249)	(1,527,882)	-	-
ATLANTA NEIGHBORHOOD CHARTER SCHOOL INC	(716,314)	(685,084)	(1,157,008)	(1,540,159)	-	-
ATLANTA PUBLIC SCHOOLS	(53,992,795)	(48,195,636)	(67,095,151)	(83,049,491)	-	-
ATLANTA TECHNICAL COLLEGE	(1,173,463)	(941,439)	(1,046,536)	(1,150,262)	-	-
ATLANTA UNBOUND ACADEMY	121,343	122,559	83,864	(9,381)	-	-
AUGUSTA RICHMOND COUNTY PUBLIC LIBRARY SYSTEM	(168,360)	(192,374)	(294,129)	(361,480)	-	-
AUGUSTA TECHNICAL INSTITUTE	(1,124,338)	(926,836)	(1,257,258)	(1,588,804)	-	-
AUGUSTA UNIVERSITY	(29,918,564)	(30,607,889)	(44,186,865)	(54,794,771)	-	-
AZALEA REGIONAL LIBRARY SYSTEM	(173,140)	(162,945)	(197,968)	(236,796)	-	-
BACON COUNTY SCHOOLS	(1,700,171)	(1,599,857)	(2,422,862)	(3,108,718)	-	-
BACONTON COMM CS	(162,928)	(232,842)	(581,010)	(1,033,651)	-	-
BAKER COUNTY SCHOOLS	(320,276)	(270,577)	(529,413)	(626,544)	-	-
BALDWIN COUNTY BOARD OF HEALTH	(41,410)	(26,140)	(12,732)	-	-	-
BALDWIN COUNTY SCHOOLS	(4,092,836)	(3,615,296)	(5,518,118)	(6,933,303)	-	-
BANKS COUNTY SCHOOLS	(2,271,039)	(2,254,507)	(3,319,633)	(4,145,988)	-	-
BARNESVILLE - LAMAR CO LIBRARY	(18,670)	(16,332)	(22,068)	(28,093)	-	-
BARROW COUNTY SCHOOLS	(9,864,919)	(9,313,420)	(14,624,050)	(19,332,941)	-	-
BARTOW COUNTY LIBRARY	(148,297)	(136,171)	(168,109)	(197,631)	-	-
BARTOW COUNTY SCHOOLS	(9,469,207)	(8,549,610)	(13,978,491)	(19,243,847)	-	-
BARTRAM TRAIL REGIONAL LIBRARY	(57,507)	(53,344)	(60,275)	(73,656)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
BEN HILL CO SCHOOLS	(2,527,469)	(2,259,251)	(3,238,667)	(4,241,470)	-	-
BERRIEN CO SCHOOLS	(2,440,908)	(2,275,744)	(3,215,891)	(4,063,147)	-	-
BIBB CO SCHOOLS	(18,329,196)	(18,432,013)	(26,055,705)	(32,581,795)	-	-
BLECKLEY CO SCHOOLS	(1,810,418)	(1,890,889)	(2,572,611)	(3,442,424)	-	-
BOARD OF REGENTS	(4,891,381)	(5,030,954)	(6,785,572)	(8,176,481)	-	-
BRANTLEY CO SCHOOLS	(2,829,319)	(2,614,075)	(3,829,651)	(4,934,857)	-	-
BREMEN CITY SCHOOLS	(1,647,103)	(1,645,270)	(2,510,276)	(3,232,854)	-	-
BRIGHTEN ACADEMY	(254,061)	(303,217)	(578,553)	(810,643)	-	-
BROOKHAVEN INNOVATION ACADEMY	7,693	(187,894)	(373,834)	(571,946)	-	-
BROOKS CO SCHOOLS	(1,545,122)	(1,549,285)	(2,532,686)	(3,301,562)	-	-
BROOKS COUNTY LIBRARY	(15,254)	(14,487)	(20,193)	(25,192)	-	-
BRYAN CO SCHOOLS	(4,792,704)	(5,342,909)	(9,503,373)	(12,818,721)	-	-
BUFORD CITY SCHOOLS	(3,261,413)	(3,450,864)	(5,794,669)	(7,878,075)	-	-
BULLOCH CO SCHOOLS	(7,786,955)	(7,360,098)	(11,658,771)	(15,027,953)	-	-
BURKE CO SCHOOLS	(4,210,955)	(4,230,493)	(6,190,171)	(7,741,617)	-	-
BUTTS CO SCHOOLS	(2,476,888)	(2,506,867)	(3,731,143)	(4,749,840)	-	-
CALHOUN CITY SCHOOLS	(2,744,948)	(2,528,082)	(3,735,689)	(4,857,400)	-	-
CALHOUN CO SCHOOLS	(633,089)	(581,450)	(734,848)	(824,122)	-	-
CAMDEN CO SCHOOLS	(7,042,702)	(6,446,901)	(10,087,102)	(13,075,167)	-	-
CANDLER CO SCHOOLS	(1,455,159)	(1,355,989)	(2,082,302)	(2,742,962)	-	-
CARROLL CO SCHOOLS	(10,889,610)	(10,725,150)	(15,741,143)	(20,163,404)	-	-
CARROLLTON IND SCHOOLS	(3,388,549)	(3,466,624)	(5,289,035)	(6,712,343)	-	-
CARTERSVILLE CITY SCHOOLS	(3,256,529)	(3,244,901)	(4,712,046)	(6,115,144)	-	-
CATOOSA CO SCHOOLS	(8,565,040)	(8,278,948)	(12,369,659)	(15,957,564)	-	-
CATOOSA COUNTY LIBRARY	(50,317)	(48,966)	(56,970)	(69,786)	-	-
CENTENNIAL ACADEMY	(780,009)	(844,748)	(1,165,867)	(1,375,712)	-	-
CENTRAL GEORGIA TECHNICAL COLLEGE	(2,162,603)	(2,061,149)	(2,596,195)	(3,056,308)	-	-
CHARLES DREW CHARTER SCHOOL	(1,407,370)	(1,667,848)	(3,087,299)	(4,056,607)	-	-
CHARLTON CO SCHOOLS	(1,366,330)	(1,326,079)	(1,890,450)	(2,385,323)	-	-
CHARTER CONSERVATORY FOR L & T	(122,880)	(139,829)	(181,365)	(200,685)	-	-
CHATHAM CO SCHOOLS	(33,262,771)	(31,977,819)	(45,241,303)	(57,650,676)	-	-
CHATTAHOOCHEE CO SCHOOLS	(860,140)	(770,303)	(1,066,222)	(1,298,177)	-	-
CHATTAHOOCHEE FLINT RESA	(90,934)	(171,912)	(306,478)	(425,467)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CHATTAHOOCHEE HILLS CHARTER SCHOOL INC	27,690	(44,595)	(314,194)	(605,371)	-	-
CHATTAHOOCHEE TECHNICAL COLLEGE	(2,505,541)	(2,294,138)	(2,702,857)	(3,102,187)	-	-
CHATTOOGA CO SCHOOLS	(2,175,284)	(2,106,532)	(2,947,671)	(3,613,482)	-	-
CHEROKEE CHARTER ACADEMY	(455,275)	(565,878)	(620,180)	(713,127)	-	-
CHEROKEE CO SCHOOLS	(32,381,704)	(32,452,206)	(48,996,772)	(62,500,090)	-	-
CHEROKEE COUNTY BOARD OF HEALTH	(2,404)	(3,418)	(5,898)	(8,217)	-	-
CHEROKEE REG LIBRARY	(71,277)	(62,394)	(87,566)	(112,775)	-	-
CHESTATEE REG LIBRARY	(76,133)	(72,401)	(102,009)	(119,292)	-	-
CHICKAMAUGA CITY SCHOOLS	(936,699)	(847,758)	(1,253,529)	(1,583,138)	-	-
CIRRUS ACADEMY	(31,334)	(34,972)	(209,094)	(430,408)	-	-
CLARKE COUNTY DFCS	539	552	(2,942)	(7,820)	-	-
CLARKE COUNTY HEALTH DEPT	(754)	-	-	-	-	-
CLARKE COUNTY SCHOOLS	(11,428,470)	(11,483,817)	(17,782,021)	(23,833,266)	-	-
CLAY CO SCHOOLS	(260,537)	(177,109)	(303,642)	(450,716)	-	-
CLAYTON CENTER COMMUNITY SERVICE BOARD	7,052	(2,934)	(42,085)	(61,678)	-	-
CLAYTON CO SCHOOLS	(37,658,240)	(40,816,010)	(53,260,391)	(69,647,710)	-	-
CLAYTON COLLEGE & STATE UNIV	(2,905,968)	(2,917,213)	(4,468,706)	(5,418,528)	-	-
CLAYTON COUNTY REG LIB	(41,608)	(33,934)	(44,940)	(50,091)	-	-
CLINCH CO SCHOOLS	(1,154,505)	(1,094,650)	(1,530,652)	(1,896,194)	-	-
COASTAL PINES TECHNICAL COLLEGE	(1,082,556)	(981,064)	(1,249,196)	(1,529,509)	-	-
COASTAL PLAIN REGIONAL LIBRARY	(169,841)	(156,872)	(182,047)	(212,218)	-	-
COASTAL PLAINS EDUCATION CENTER INC	78,576	79,564	(43,220)	(99,079)	-	-
COASTAL PLAINS RESA	79,541	108,342	(510,977)	(651,129)	-	-
COBB CO SCHOOLS	(92,228,425)	(85,451,644)	(133,739,624)	(177,979,911)	-	-
COBB COUNTY PUBLIC LIB	(821,444)	(838,055)	(1,097,578)	(1,389,366)	-	-
COFFEE CO SCHOOLS	(5,899,870)	(5,608,155)	(8,332,836)	(10,698,446)	-	-
COLLEGE OF COASTAL GEORGIA	(931,785)	(1,070,800)	(1,755,992)	(2,128,789)	-	-
COLQUITT CO SCHOOLS	(7,738,618)	(7,331,127)	(10,406,569)	(13,373,325)	-	-
COLUMBIA CO SCHOOLS	(18,590,649)	(18,617,732)	(29,081,753)	(37,964,480)	-	-
COLUMBUS STATE UNIVERSITY	(4,484,959)	(4,703,518)	(6,274,809)	(7,268,360)	-	-
COLUMBUS TECHNICAL INSTITUTE	(1,296,779)	(1,144,934)	(1,332,376)	(1,614,203)	-	-
COMMERCE CITY SCHOOLS	(1,072,351)	(1,188,158)	(1,817,444)	(2,276,693)	-	-
CONYERS-ROCKDALE LIB.SYSTEM	(55,063)	(48,583)	(78,552)	(128,389)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
COOK CO SCHOOLS	(2,179,769)	(2,102,950)	(3,253,267)	(4,288,678)	-	-
COOPERATIVE EXTENSION SERVICE	(941,795)	(970,961)	(1,196,935)	(1,300,305)	-	-
COWETA CHARTER ACADEMY	(177,552)	(363,390)	(538,650)	(720,365)	-	-
COWETA CO SCHOOLS	(17,432,487)	(17,137,207)	(25,421,171)	(32,495,045)	-	-
COWETA PUBLIC LIBRARY	(172,966)	(166,794)	(213,286)	(240,618)	-	-
CRAWFORD CO SCHOOLS	(1,321,200)	(1,295,540)	(1,861,882)	(2,305,148)	-	-
CRISP CO SCHOOLS	(3,703,328)	(3,492,963)	(5,006,259)	(5,705,072)	-	-
CSRA RESA	(175,747)	(110,643)	(164,587)	(277,309)	-	-
DADE CO SCHOOLS	(1,928,234)	(1,704,655)	(2,313,893)	(2,952,704)	-	-
DALTON CITY SCHOOLS	(6,105,288)	(6,018,124)	(9,159,265)	(11,817,203)	-	-
DALTON STATE COLLEGE	(1,757,379)	(1,675,634)	(2,274,022)	(2,798,998)	-	-
DAWSON CO SCHOOLS	(3,310,115)	(3,527,120)	(5,240,895)	(6,633,887)	-	-
DECATUR CITY SCHOOLS	(2,773,181)	(3,178,304)	(6,843,501)	(10,299,209)	-	-
DECATUR CO SCHOOLS	(4,488,925)	(4,116,070)	(5,371,089)	(6,527,485)	-	-
DEKALB AGRICULTURE TECHNOLOGY AND ENVIRONMENT	(375,723)	(440,438)	(806,385)	(1,049,095)	-	-
DEKALB CO SCHOOLS	(83,679,312)	(86,636,058)	(132,694,334)	(168,336,342)	-	-
DEKALB COUNTY DFACS	(4,403)	(9,287)	(17,990)	(17,723)	-	-
DEKALB COUNTY PUBLIC LIBRARY	(1,078,804)	(1,161,099)	(1,860,773)	(2,375,432)	-	-
DEKALB PATH ACADEMY	(199,872)	(185,577)	(412,960)	(620,126)	-	-
DEKALB PREPARATORY ACADEMY	(245,599)	(266,812)	(572,841)	(776,765)	-	-
DELTA STEAM ACADEMY	110,438	111,545	76,327	(8,540)	-	-
DEPARTMENT OF ADMIN SERVICE	(2,787)	(29,820)	(46,995)	(74,831)	-	-
DEPARTMENT OF COMMUNITY HEALTH	(14,184)	1,295	(10,275)	(22,612)	-	-
DEPARTMENT OF COMMUNITY SUPERVISION	(10,572)	(9,189)	(15,031)	(21,778)	-	-
DEPARTMENT OF CORRECTIONS	(329,160)	(524,093)	(620,846)	(506,848)	-	-
DEPARTMENT OF HUMAN SERVICES	(64,936)	(85,733)	(93,788)	(137,040)	-	-
DEPARTMENT OF NATURAL RESOURCE	(5,685)	(43,371)	(87,442)	(92,779)	-	-
DEPARTMENT OF PUBLIC HEALTH	6,470	7,883	(11,625)	(70,215)	-	-
DEPARTMENT OF PUBLIC SAFETY	(47,794)	(44,377)	(56,175)	(62,243)	-	-
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENT DISABILITY	(19,977)	(7,661)	(17,975)	(20,144)	-	-
DEPT OF FAMILY AND CHILDREN SERVICES REGION IX	6,543	6,614	2,130	(6,113)	-	-
DESOTO TRAIL REGIONAL LIBRARY	(53,265)	(50,897)	(58,087)	(60,825)	-	-
DESTINY ACHIEVERS ACADEMY OF EXCELLENCE	(311,157)	(425,434)	-	-	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFCS FIELD FISCAL SERVICES REGION XI	3,691	(3,053)	(5,583)	(7,334)	-	-
DODGE CO SCHOOLS	(2,657,234)	(2,775,174)	(3,401,097)	(4,181,609)	-	-
DOOLY CO SCHOOLS	(1,349,721)	(1,235,848)	(1,373,581)	(1,698,704)	-	-
DOUGHERTY CO SCHOOLS	(12,425,063)	(11,689,716)	(16,761,010)	(20,926,286)	-	-
DOUGHERTY CO.PUBLIC LIBRARY	(216,097)	(192,992)	(260,662)	(317,842)	-	-
DOUGLAS CO SCHOOLS	(20,158,732)	(20,031,915)	(30,338,767)	(37,610,544)	-	-
DOUGLAS COUNTY DFCS	6,945	7,020	2,154	(6,744)	-	-
DUBLIN CITY SCHOOLS	(2,189,002)	(1,760,701)	(2,366,969)	(3,178,734)	-	-
DUBOIS INTEGRITY ACADEMY	(119,568)	(184,266)	(613,518)	(934,609)	-	-
EARLY CO SCHOOLS	(2,086,899)	(2,055,542)	(2,602,625)	(3,165,269)	-	-
EAST CENTRAL HEALTH DISTRICT	6,519	6,592	431	(8,682)	-	-
EAST GEORGIA STATE COLLEGE	(1,124,061)	(1,121,648)	(1,480,587)	(1,761,419)	-	-
ECHOLS CO SCHOOLS	(704,448)	(684,593)	(931,066)	(1,157,983)	-	-
EFFINGHAM CO SCHOOLS	(8,708,951)	(9,027,692)	(14,248,458)	(18,753,863)	-	-
EFFINGHAM COUNTY TAX COMMISSIONER OFFICE	(3,580)	(2,675)	(7,104)	(8,676)	-	-
ELBERT CO SCHOOLS	(2,489,359)	(2,679,241)	(3,628,914)	(4,566,777)	-	-
ELBERT COUNTY LIBRARY	(14,743)	(13,474)	(19,086)	(23,273)	-	-
EMANUEL CO SCHOOLS	(3,166,733)	(3,177,564)	(4,613,044)	(5,945,751)	-	-
ETHOS CLASSICAL CHARTER SCHOOL	251,713	254,436	84,668	(228,957)	-	-
EVANS CO SCHOOLS	(1,329,885)	(1,265,754)	(1,867,235)	(2,553,568)	-	-
FANNIN CO SCHOOLS	(3,059,268)	(2,838,470)	(3,862,161)	(4,717,044)	-	-
FAYETTE CO SCHOOLS	(17,504,700)	(19,964,801)	(26,520,427)	(34,031,357)	-	-
FIRST DISTRICT RESA	(1,000,140)	(940,230)	(1,064,871)	(1,128,332)	-	-
FLINT RIVER REGIONAL LIBRARY	(115,027)	(106,272)	(136,837)	(170,850)	-	-
FLOYD CO SCHOOLS	(10,071,984)	(9,104,768)	(11,940,520)	(14,348,781)	-	-
FLOYD COUNTY DFCS	(4,653)	(5,558)	(7,633)	(9,277)	-	-
FOOTHILLS EDUCATION CHARTER HIGH SCHOOL	137,916	61,752	(415,885)	(672,134)	-	-
FORSYTH CO SCHOOLS	(28,363,447)	(30,221,480)	(51,608,862)	(67,814,275)	-	-
FORSYTH COUNTY PUBLIC LIBRARY	(385,261)	(416,991)	(666,549)	(864,410)	-	-
FORT VALLEY STATE UNIVERSITY	(2,894,883)	(3,138,269)	(4,405,124)	(5,180,111)	-	-
FRANKLIN CO SCHOOLS	(3,046,302)	(3,017,803)	(4,475,079)	(5,364,159)	-	-
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY	(98,349)	(266,226)	(474,901)	(671,361)	-	-
FULTON CO SCHOOLS	(86,103,353)	(85,461,225)	(119,761,364)	(148,146,576)	-	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
FULTON LEADERSHIP ACADEMY	(344,665)	(305,882)	(330,362)	(355,712)	-	-
FULTON SCIENCE ACADEMY HIGH SCHOOL	(3,106)	-	-	-	-	-
FULTON SUNSHINE ACADEMY INC.	-	-	-	-	-	-
FURLOW CHARTER SCHOOL	(32,559)	(114,374)	(317,956)	(527,330)	-	-
GA PUB TELECOMMUNICATIONS COMM	(27,518)	(38,417)	(52,592)	(53,618)	-	-
GA SOIL AND WATER CONSERVATION COMMISSION	(738)	-	-	-	-	-
GA SOUTHWESTERN STATE UNIV	(1,117,336)	(1,169,149)	(1,862,252)	(2,322,373)	-	-
GAINESVILLE CITY SCHOOLS	(6,018,706)	(5,733,097)	(8,418,600)	(10,860,320)	-	-
GENESIS INNOVATION ACADEMY FOR BOYS	222,609	40,049	(140,671)	(288,644)	-	-
GENESIS INNOVATION ACADEMY FOR GIRLS	349,171	94,693	(238,092)	(464,118)	-	-
GEORGIA AGRICULTURAL EXPOSITION AUTHORITY	(11,244)	(12,746)	(16,637)	(19,454)	-	-
GEORGIA BUILDING AUTHORITY	(7,806)	(7,704)	(13,552)	(20,518)	-	-
GEORGIA BUREAU OF INVESTIGATION	(30,237)	(30,322)	(42,870)	(34,391)	-	-
GEORGIA COLLEGE & STATE UNIV	(5,131,361)	(5,026,467)	(7,391,586)	(9,166,758)	-	-
GEORGIA CONNECTIONS ACADEMY	(466,607)	(508,098)	(1,240,502)	(2,045,596)	-	-
GEORGIA CYBER ACADEMY	(1,006,534)	(1,330,184)	(4,779,111)	(8,098,567)	-	-
GEORGIA DEPARTMENT OF AGRICULTURE	6,618	4,598	(27,985)	(38,476)	-	-
GEORGIA DEPARTMENT OF AUDITS	(35,030)	(21,052)	(14,882)	-	-	-
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS	(2,269)	-	-	-	-	-
GEORGIA DEPARTMENT OF DEFENSE	(7,491)	(10,512)	(17,355)	(22,738)	-	-
GEORGIA DEPARTMENT OF DRIVER SERVICES	(14,331)	(15,711)	(22,714)	(27,575)	-	-
GEORGIA DEPARTMENT OF EARLY CARE AND LEARNING	(114,486)	(128,015)	(129,872)	(147,392)	-	-
GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT	(16,389)	(28,047)	(56,212)	(46,243)	-	-
GEORGIA DEPARTMENT OF JUVENILE JUSTICE	(399,057)	(450,022)	(743,976)	(738,723)	-	-
GEORGIA DEPARTMENT OF REVENUE	3,105	(7,068)	(13,732)	(20,226)	-	-
GEORGIA DEPARTMENT OF TRANSPORTATION	17,008	10,914	(6,341)	(23,008)	-	-
GEORGIA DEPT OF EDUCATION	(3,250,557)	(3,115,806)	(5,174,433)	(6,702,090)	-	-
GEORGIA DEPT OF LABOR	(24,287)	(28,028)	(4,447)	(7,972)	-	-
GEORGIA FINANCING AND INVESTMENT COMMISSION	10,037	10,138	6,937	(776)	-	-
GEORGIA FUGEES ACADEMY CHARTER SCHOOL INC	140,422	141,830	97,050	(10,857)	-	-
GEORGIA GENERAL ASSEMBLY	(29,984)	(29,081)	(39,061)	(47,499)	-	-
GEORGIA GWINNETT COLLEGE	(3,837,454)	(4,136,188)	(6,384,496)	(8,140,309)	-	-
GEORGIA HIGH SCH FOR ACCEL LEARNING FULTON CO INC	(60,928)	(97,666)	(134,964)	(215,602)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
GEORGIA HIGHLANDS COLLEGE	(1,768,205)	(1,864,491)	(2,764,402)	(3,321,793)	-	-
GEORGIA INST OF TECHNOLOGY	(36,157,309)	(37,853,028)	(61,508,375)	(80,401,886)	-	-
GEORGIA MAGNET CHARTER SCHOOL	(677,715)	(622,561)	(960,924)	(1,265,651)	-	-
GEORGIA MILITARY COLLEGE	(3,169,390)	(3,154,617)	(4,641,458)	(5,968,831)	-	-
GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(1,593,146)	(1,405,698)	(1,668,046)	(1,997,609)	-	-
GEORGIA PIEDMONT TECHNICAL COLLEGE	(1,711,102)	(1,645,437)	(1,412,512)	(1,728,805)	-	-
GEORGIA PUBLIC DEFENDER STANDARD COUNCIL	(16,177)	(24,371)	(24,608)	(22,604)	-	-
GEORGIA SCHOOL FOR INNOVATION AND THE CLASSICS	(163,357)	(257,790)	(463,683)	(609,879)	-	-
GEORGIA SOUTHERN UNIVERSITY	(15,026,227)	(14,352,384)	(19,491,847)	(23,498,986)	-	-
GEORGIA STATE UNIVERSITY	(28,824,349)	(29,057,529)	(42,496,353)	(52,849,471)	-	-
GEORGIA STUDENT FINANCE COMM	(39,913)	(41,760)	(117,318)	(165,313)	-	-
GEORGIA TECHNOLOGY AUTHORITY	(68,367)	(72,154)	(35,791)	-	-	-
GEORGIA WORLD CONGRESS CENTER AUTHORITY	(11,333)	(917)	-	-	-	-
GILMER CO SCHOOLS	(3,531,787)	(3,391,156)	(4,736,088)	(5,912,776)	-	-
GLASCOCK CO SCHOOLS	(477,647)	(428,258)	(622,861)	(867,646)	-	-
GLYNN CO SCHOOLS	(12,197,285)	(11,278,611)	(16,869,502)	(19,787,360)	-	-
GLYNN COUNTY HEALTH DEPT COASTAL HEALTH DISTRICT	(3,446)	(4,914)	(8,267)	(11,892)	-	-
GORDON CO SCHOOLS	(5,266,403)	(5,195,131)	(7,427,712)	(9,356,720)	-	-
GORDON COLLEGE	(1,930,476)	(1,901,772)	(2,447,792)	(2,670,494)	-	-
GOVERNORS OFFICE OF PLANNING AND BUDGET	(297,682)	(264,939)	(183,806)	(213,673)	-	-
GRADUATION ACHIEVEMENT CHARTER HIGH SCHOOL	(837,879)	(837,560)	(223,353)	-	-	-
GRADY CO SCHOOLS	(3,396,387)	(3,343,640)	(4,980,676)	(6,292,321)	-	-
GREENE CO SCHOOLS	(2,178,919)	(2,268,663)	(3,768,753)	(4,876,720)	-	-
GRIFFIN RESA	(208,422)	(160,996)	(364,485)	(587,319)	-	-
GRIFFIN SPALDING CO SCHOOLS	(8,568,033)	(8,426,833)	(11,980,479)	(15,145,038)	-	-
GWINNETT CO SCHOOLS	(131,848,170)	(131,355,621)	(202,832,700)	(256,979,325)	-	-
GWINNETT COUNTY DFCS	281	284	194	(22)	-	-
GWINNETT COUNTY PUBLIC LIB	(1,339,271)	(1,278,325)	(1,909,702)	(2,413,301)	-	-
GWINNETT TECHNICAL COLLEGE	(1,631,452)	(1,582,370)	(1,946,120)	(2,335,768)	-	-
HABERSHAM CO SCHOOLS	(5,739,862)	(5,565,478)	(8,081,337)	(10,397,596)	-	-
HABERSHAM COUNTY BOARD OF COMMISSIONERS	(2,081)	(221)	-	-	-	-
HALL CO DEPT OF FAMILY AND CHILDREN SERVICES	-	-	-	-	-	-
HALL CO SCHOOLS	(19,256,783)	(19,422,805)	(29,477,349)	(37,576,775)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HALL COUNTY LIBRARY	(199,312)	(192,193)	(275,830)	(339,383)	-	-
HANCOCK CO SCHOOLS	(1,117,655)	(1,072,801)	(1,365,591)	(1,583,527)	-	-
HARALSON CO SCHOOLS	(2,994,749)	(2,872,187)	(4,228,686)	(5,401,157)	-	-
HARRIET TUBMAN SCHOOL OF SCIENCE AND TECHNOLOGY	84,131	84,974	58,145	(6,505)	-	-
HARRIS CO SCHOOLS	(3,961,579)	(3,958,826)	(5,953,176)	(7,603,647)	-	-
HART CO SCHOOLS	(2,876,638)	(2,809,011)	(3,769,864)	(4,741,492)	-	-
HART COUNTY BOARD OF HEALTH	7,849	7,933	2,930	(6,455)	-	-
HART COUNTY LIBRARY	(26,293)	(25,983)	(22,250)	(24,195)	-	-
HEARD CO SCHOOLS	(1,665,207)	(1,577,888)	(2,449,379)	(3,123,878)	-	-
HEART OF GEORGIA RESA	(522,959)	(456,885)	(557,606)	(650,489)	-	-
HENRY CO SCHOOLS	(32,508,146)	(33,280,300)	(46,096,770)	(58,731,309)	-	-
HENRY COUNTY LIBRARY	(194,108)	(244,932)	(364,373)	(443,585)	-	-
HOUSTON CO SCHOOLS	(23,042,146)	(21,583,618)	(33,627,551)	(44,233,725)	-	-
HOUSTON COUNTY PUBLIC LIBRARY	(84,441)	(79,737)	(106,591)	(130,802)	-	-
INTERNATIONAL ACADEMY OF SMYRNA CHARTER SCHOOL	(733,279)	(400,619)	(426,175)	(463,317)	-	-
INTERNATIONAL CHARTER ACADEMY OF GEORGIA	173,359	175,634	(145,121)	(260,136)	-	-
INTERNATIONAL CHARTER SCHOOL OF ATLANTA	(4,717)	(192,194)	(596,838)	(868,189)	-	-
INTERNATIONAL COMMUNITY SCHOOL	(426,505)	(407,114)	(561,853)	(609,857)	-	-
INTOWN ACADEMY CHARTER SCHOOL	-	-	-	-	-	-
IRWIN CO SCHOOLS	(1,674,523)	(1,678,317)	(2,302,528)	(2,790,725)	-	-
IVY PREP ACADEMY FOR GIRLS	(276,095)	(302,151)	(404,118)	(597,080)	-	-
IVY PREP YOUNG MENS ACADEMY	(47,975)	(1,497)	-	-	-	-
IVY PREPARATORY ACADEMY	(239,620)	(136,717)	(2,291)	-	-	-
JACKSON BUTTS COUNTY LIBRARY	(3,030)	(192)	-	-	-	-
JACKSON CO SCHOOLS	(4,750,000)	(4,800,810)	(8,755,614)	(12,348,651)	-	-
JASPER CO SCHOOLS	(1,621,829)	(1,659,806)	(2,463,366)	(3,177,517)	-	-
JEFF DAVIS CO SCHOOLS	(2,291,405)	(2,283,877)	(3,200,637)	(3,993,220)	-	-
JEFFERSON CITY SCHOOLS	(1,896,473)	(2,077,296)	(3,744,353)	(5,113,281)	-	-
JEFFERSON CO SCHOOLS	(2,354,186)	(2,088,469)	(2,842,446)	(3,624,336)	-	-
JEFFERSON COUNTY REG.LIB.	(34,385)	(33,134)	(37,380)	(39,508)	-	-
JEKYLL ISLAND STATE PARK AUTHORITY	4,632	4,681	2,212	(2,680)	-	-
JENKINS CO SCHOOLS	(1,185,797)	(1,109,902)	(1,506,568)	(1,899,605)	-	-
JOHNSON CO SCHOOLS	(850,921)	(827,681)	(1,264,840)	(1,577,571)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
JONES CO SCHOOLS	(4,124,803)	(3,820,721)	(5,559,271)	(7,147,624)	-	-
KENNESAW CHARTER SCIENCE AND MATH ACADEMY	(830,777)	(776,754)	(623,640)	(316,963)	-	-
KENNESAW STATE UNIVERSITY	(14,486,012)	(16,903,181)	(25,114,666)	(30,919,105)	-	-
KINCHAFOONEE REG LIB	(30,814)	(47,802)	(68,816)	(81,937)	-	-
KIPP METRO ATLANTA COLLABORATIVE	(1,450,482)	(2,017,014)	(5,201,523)	(8,160,016)	-	-
LAKE BLACKSHEAR REG LIB	(97,092)	(90,398)	(102,211)	(111,035)	-	-
LAMAR CO SCHOOLS	(2,082,866)	(2,003,371)	(2,783,616)	(3,472,884)	-	-
LANIER CO SCHOOLS	(1,447,756)	(1,442,356)	(2,011,011)	(2,408,272)	-	-
LANIER TECHNICAL COLLEGE	(1,304,114)	(1,239,790)	(1,576,230)	(1,958,339)	-	-
LATIN ACADEMY CHARTER SCHOOL	(68,828)	(3,149)	-	-	-	-
LAURENS CO SCHOOLS	(4,447,042)	(4,815,422)	(6,870,009)	(9,091,251)	-	-
LEADERSHIP PREPARATORY ACADEMY CHARTER SCHOOL	(395,433)	(450,092)	(575,371)	(589,847)	-	-
LEE CO SCHOOLS	(4,268,038)	(4,087,552)	(6,207,219)	(7,918,736)	-	-
LEE COUNTY LIBRARY	(52,487)	(38,144)	(69,536)	(87,125)	-	-
LIBERTY CO SCHOOLS	(8,006,496)	(7,833,342)	(11,714,687)	(14,495,385)	-	-
LIBERTY TECH CHARTER SCHOOL	133,626	(108,366)	(369,729)	(567,781)	-	-
LINCOLN CO SCHOOLS	(1,068,585)	(998,794)	(1,380,051)	(1,706,655)	-	-
LINCOLN COUNTY LIBRARY	(7,400)	(7,723)	(9,100)	(8,677)	-	-
LIVE OAK PUBLIC LIBRARIES	(617,950)	(527,678)	(733,784)	(981,865)	-	-
LONG CO SCHOOLS	(2,007,874)	(2,076,794)	(3,281,893)	(4,414,509)	-	-
LOWNDES CO SCHOOLS	(7,923,223)	(7,459,795)	(10,977,302)	(13,754,493)	-	-
LUMPKIN CO SCHOOLS	(2,893,100)	(2,912,892)	(4,551,897)	(5,727,454)	-	-
MACON CHARTER ACADEMY INC	(47,639)	-	-	-	-	-
MACON CO SCHOOLS	(1,361,783)	(1,168,639)	(1,536,768)	(1,793,834)	-	-
MADISON CO SCHOOLS	(4,333,358)	(4,342,762)	(6,178,166)	(7,605,846)	-	-
MARIETTA CHARTER SCHOOL	(149)	-	-	-	-	-
MARIETTA CITY SCHOOLS	(8,316,512)	(8,239,088)	(13,012,521)	(16,919,650)	-	-
MARION CO SCHOOLS	(1,219,803)	(1,180,493)	(1,570,553)	(1,840,433)	-	-
MCDUFFIE CO SCHOOLS	(3,389,452)	(3,110,897)	(4,131,123)	(5,100,219)	-	-
MCINTOSH CO SCHOOLS	(1,384,855)	(1,226,709)	(1,667,280)	(1,993,421)	-	-
MERIWETHER CO SCHOOLS	(2,936,270)	(2,332,946)	(3,055,184)	(3,509,810)	-	-
METRO RESA	(1,028,009)	(916,656)	(1,328,908)	(1,595,765)	-	-
MIDDLE GEORGIA REG LIBRARY	(265,007)	(251,400)	(315,019)	(385,648)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
MIDDLE GEORGIA RESA	(175,804)	(183,808)	(244,396)	(345,608)	-	-
MIDDLE GEORGIA STATE COLLEGE	(3,677,626)	(3,568,457)	(5,318,620)	(6,628,854)	-	-
MILLER CO SCHOOLS	(892,292)	(864,594)	(1,103,226)	(1,266,576)	-	-
MITCHELL CO SCHOOLS	(1,932,372)	(1,613,229)	(2,176,547)	(2,610,163)	-	-
MONROE CO SCHOOLS	(3,073,543)	(3,037,319)	(4,663,297)	(6,153,295)	-	-
MONTGOMERY CO SCHOOLS	(815,870)	(683,388)	(966,736)	(1,285,767)	-	-
MORGAN CO SCHOOLS	(3,049,261)	(2,837,255)	(3,994,851)	(5,072,657)	-	-
MOULTRIE-COLQUITT CNTY LIB	(38,608)	(34,187)	(58,557)	(75,072)	-	-
MOUNTAIN EDUCATION CENTER INC.	(40,574)	(163,192)	(533,806)	(790,762)	-	-
MOUNTAIN REG LIBRARY	(83,115)	(78,881)	(91,701)	(123,515)	-	-
MURRAY CO SCHOOLS	(5,275,761)	(5,053,076)	(7,166,875)	(8,972,153)	-	-
MUSCOGEE CO SCHOOL DISTRICT	(25,911,909)	(25,124,170)	(36,207,117)	(44,662,607)	-	-
N E GA REG LIBRARY	(137,965)	(143,496)	(173,102)	(197,259)	-	-
NEW LIFE ACADEMY OF EXCELLENCE INC.	(260,262)	(229,757)	(396,793)	(501,749)	-	-
NEWTON CO SCHOOLS	(14,807,864)	(14,002,527)	(21,251,895)	(27,962,036)	-	-
NEWTON COUNTY DFCS	(1,542)	(11,742)	(8,154)	-	-	-
NEWTON COUNTY LIBRARY	(66,632)	(61,010)	(98,053)	(134,405)	-	-
NORTH GA TECHNICAL INSTITUTE	(829,436)	(832,981)	(1,113,215)	(1,269,956)	-	-
NORTH GEORGIA RESA	(256,419)	(237,381)	(426,893)	(573,459)	-	-
NORTH METRO ACADEMY OF PERFORMING ARTS	(306,238)	(168,585)	(285,902)	(333,876)	-	-
NORTHEAST GEORGIA RESA	(872,651)	(796,004)	(953,122)	(1,212,066)	-	-
NORTHSIDE EDUC INC DBA ATLANTA CLASSICAL ACADEMY	(216,145)	(218,033)	(590,730)	(937,686)	-	-
NORTHWEST GA REGIONAL LIBRARY	(96,060)	(130,703)	(164,049)	(190,668)	-	-
NORTHWEST GEORGIA PUBLIC HEALTH	(2,524)	(6,582)	(14,630)	-	-	-
NORTHWEST GEORGIA RESA	(587,660)	(610,988)	(945,691)	(1,193,969)	-	-
OCMULGEE REGIONAL LIBRARY	(81,957)	(79,322)	(83,474)	(93,376)	-	-
OCONEE CO SCHOOLS	(5,084,272)	(5,269,802)	(9,031,421)	(12,130,968)	-	-
OCONEE FALL LINE TECHNICAL COLLEGE	(894,652)	(910,441)	(1,184,620)	(1,359,377)	-	-
OCONEE REG LIBRARY	(100,914)	(92,399)	(126,452)	(154,056)	-	-
OCONEE RESA	(194,750)	(225,365)	(276,408)	(369,293)	-	-
ODYSSEY CHARTER SCHOOL	(265,914)	(261,886)	(367,890)	(473,681)	-	-
OFFICE OF COMMISSIONER OF INSURANCE & SAFETY FIRE	6,487	6,552	4,483	(499)	-	-
OGEECHEE TECH	(1,233,891)	(1,089,752)	(1,409,042)	(1,757,072)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
OGLETHORPE CO SCHOOLS	(1,812,458)	(1,786,963)	(2,660,568)	(3,320,867)	-	-
OHOOPPEE REG LIB	(54,145)	(51,883)	(76,316)	(98,965)	-	-
OKEFENOKEE REG LIB	(85,227)	(81,170)	(123,738)	(140,141)	-	-
OKEFENOKEE RESA	(255,636)	(260,578)	(347,953)	(444,794)	-	-
PATAULA CHARTER ACADEMY	(204,950)	(248,144)	(543,391)	(780,649)	-	-
PAULDING CO SCHOOLS	(20,096,557)	(19,854,438)	(32,098,316)	(42,794,182)	-	-
PEACH CO SCHOOLS	(2,651,237)	(2,540,912)	(3,783,779)	(5,017,083)	-	-
PEACH PUBLIC LIBRARY	(39,813)	(37,720)	(51,889)	(57,922)	-	-
PELHAM CITY SCHOOLS	(1,267,814)	(1,243,140)	(1,641,404)	(2,107,303)	-	-
PICKENS CO SCHOOLS	(3,588,571)	(3,461,837)	(5,207,804)	(6,632,030)	-	-
PIEDMONT REG LIBRARY	(70,404)	(61,700)	(94,934)	(135,949)	-	-
PIERCE CO SCHOOLS	(3,016,781)	(2,825,275)	(3,958,549)	(5,057,163)	-	-
PIKE CO SCHOOLS	(2,263,958)	(2,203,553)	(3,229,144)	(4,095,979)	-	-
PINE MOUNTAIN REGIONAL LIBRARY	(63,490)	(60,380)	(83,547)	(110,089)	-	-
PIONEER RESA	(397,646)	(446,678)	(909,188)	(1,396,920)	-	-
POLK SCHOOL DISTRICT	(5,527,288)	(5,241,776)	(7,884,335)	(10,473,502)	-	-
PROSECUTING ATTORNEYS COUNCIL OF GA	4,540	8,977	(22,511)	(39,880)	-	-
PULASKI CO SCHOOLS	(1,139,943)	(1,132,038)	(1,416,290)	(1,913,230)	-	-
PURPOSE BUILT SCHOOLS ATLANTA INC	822,956	(1,370,288)	(3,914,109)	(4,470,601)	-	-
PUTNAM CO SCHOOLS	(2,543,748)	(2,385,892)	(3,652,460)	(4,725,982)	-	-
QUITMAN CO SCHOOLS	(381,881)	(380,110)	(456,838)	(545,904)	-	-
RABUN CO SCHOOLS	(2,243,485)	(2,059,115)	(3,001,612)	(3,881,004)	-	-
RANDOLPH CO SCHOOLS	(1,017,889)	(920,997)	(1,181,308)	(1,383,428)	-	-
REGION IV DFCS	(3,035)	(336)	-	-	-	-
RESURGENCE HALL INC	215,903	99,164	(101,194)	(278,545)	-	-
RICHMOND CO SCHOOLS	(24,436,201)	(22,429,059)	(31,139,093)	(41,121,045)	-	-
RICHMOND COUNTY DFCS	4,540	4,596	(460)	(6,663)	-	-
RISE PREPARATORY CHARTER SCHOOL	(106,492)	(270,385)	(655,271)	(1,051,329)	-	-
ROCKDALE CO SCHOOLS	(14,835,680)	(14,436,572)	(20,476,741)	(26,004,219)	-	-
RODDENBERRY MEMORIAL LIBRARY	(57,441)	(54,887)	(60,676)	(61,402)	-	-
ROME CITY SCHOOLS	(4,442,300)	(4,176,399)	(6,970,925)	(9,304,741)	-	-
SARA HIGHTOWER REGIONAL LIB	(162,086)	(147,942)	(200,610)	(245,283)	-	-
SATILLA REG LIBRARY	(51,664)	(50,323)	(39,853)	(32,646)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
SAVANNAH CLASSICAL ACADEMY	(213,678)	(330,403)	(391,602)	(566,115)	-	-
SAVANNAH STATE UNIVERSITY	(4,470,927)	(4,392,672)	(4,725,806)	(4,723,575)	-	-
SAVANNAH TECH COLLEGE	(1,486,186)	(1,299,449)	(1,443,089)	(1,601,451)	-	-
SCHLEY CO SCHOOLS	(1,048,240)	(969,120)	(1,423,418)	(1,831,691)	-	-
SCHOOL FOR ARTS INFUSED LEARNING	343,890	(87,044)	(450,181)	(576,157)	-	-
SCINTILLA CHARTER ACADEMY	(148,842)	(176,400)	(436,986)	(661,061)	-	-
SCREVEN CO SCHOOLS	(1,890,895)	(1,841,079)	(2,706,975)	(3,360,692)	-	-
SCREVEN-JENKINS REG LIBRARY	(42,042)	(37,922)	(52,661)	(63,708)	-	-
SE HEALTH UNIT	2,090	2,621	(10,165)	(29,011)	-	-
SECRETARY OF STATE	6,491	(4,595)	(28,887)	(40,955)	-	-
SEMINOLE CO SCHOOLS	(1,298,576)	(1,240,317)	(1,630,869)	(1,964,813)	-	-
SEQUOYAH REG LIB	(286,191)	(275,748)	(388,160)	(475,277)	-	-
SEVEN PILLARS CAREER ACADEMY	137,695	139,209	35,428	(150,783)	-	-
SLAM ACADEMY OF ATLANTA	79,059	80,103	(69,306)	(124,276)	-	-
SOCIAL CIRCLE CITY SCHOOLS	(1,272,911)	(1,288,084)	(2,106,324)	(2,723,628)	-	-
SOUTH GA REG LIBRARY	(105,077)	(93,391)	(125,731)	(148,747)	-	-
SOUTH GA TECHNICAL INSTITUTE	(805,904)	(706,562)	(804,327)	(824,313)	-	-
SOUTH GEORGIA STATE COLLEGE	(911,265)	(899,319)	(1,460,353)	(1,864,852)	-	-
SOUTHEASTERN TECHNICAL COLLEGE	(939,503)	(887,127)	(1,125,257)	(1,342,753)	-	-
SOUTHERN CRESCENT TECHNICAL COLLEGE	(1,995,657)	(1,854,017)	(1,972,618)	(2,062,671)	-	-
SOUTHERN REGIONAL TECHNICAL COLLEGE	(1,180,897)	(1,098,884)	(1,903,473)	(2,300,631)	-	-
SOUTHWEST GA REG LIB	(86,445)	(84,079)	(116,292)	(134,744)	-	-
SOUTHWEST GEORGIA RESA	(39,034)	(45,325)	(137,611)	(263,023)	-	-
SOUTHWEST GEORGIA STEM CHARTER SCHOOL	174,114	12,408	(333,076)	(469,556)	-	-
SPRING CREEK CHARTER ACADEMY	282,173	285,228	93,625	(259,676)	-	-
STATE ACCOUNTING OFFICE	(52,498)	(35,583)	(28,826)	(11,520)	-	-
STATE BOARD OF PARDONS AND PAROLES	(1,085)	-	-	-	-	-
STATE OF GEORGIA DEPT OF LAW	(9,240)	(9,786)	(13,738)	(17,053)	-	-
STATE ROAD TOLL AND AUTHORITY	(35,662)	(21,686)	-	-	-	-
STATESBORO REGIONAL LIBRARY	(156,809)	(131,743)	(195,197)	(244,882)	-	-
STEPHENS CO SCHOOLS	(2,846,774)	(2,904,132)	(4,112,551)	(5,142,163)	-	-
STEWART CO SCHOOLS	(565,437)	(543,099)	(817,909)	(976,641)	-	-
SUMTER CO SCHOOLS	(3,381,087)	(3,179,785)	(4,179,503)	(5,132,123)	-	-



**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TALBOT CO SCHOOLS	(549,106)	(546,485)	(757,285)	(894,645)	-	-
TALIAFERRO CO SCHOOLS	(198,770)	(306,197)	(506,016)	(620,412)	-	-
TAPESTRY PUBLIC CHARTER SCHOOL	(237,251)	(344,691)	(639,542)	(773,567)	-	-
TATTNALL CO SCHOOLS	(2,811,925)	(2,591,466)	(3,986,578)	(5,094,234)	-	-
TAYLOR CO SCHOOLS	(1,242,973)	(1,151,573)	(1,566,711)	(2,011,597)	-	-
TECHNICAL COLLEGE SYSTEM OF GEORGIA	(1,157,435)	(1,193,327)	(1,816,406)	(2,135,918)	-	-
TELFAIR CO SCHOOLS	(1,298,276)	(1,305,014)	(1,914,164)	(2,409,668)	-	-
TERRELL CO SCHOOLS	(1,215,874)	(1,062,826)	(1,475,595)	(1,802,025)	-	-
THE GLOBE ACADEMY	(160,261)	(325,469)	(982,442)	(1,458,699)	-	-
THE KINDEZI SCHOOL	(521,039)	(1,892,558)	(3,023,998)	(3,463,153)	-	-
THE MAIN STREET ACADEMY	(323,432)	(537,498)	(771,653)	(1,076,644)	-	-
THE MUSEUM SCHOOL OF AVONDALE ESTATES	(285,249)	(324,162)	(785,459)	(1,144,732)	-	-
THE UNIVERSITY OF GEORGIA	(68,298,689)	(65,403,434)	(94,392,934)	(114,675,493)	-	-
THOMAS CO SCHOOLS	(4,395,589)	(4,510,592)	(6,533,243)	(8,467,990)	-	-
THOMAS COUNTY PUBLIC LIBRARY	(53,641)	(51,563)	(63,864)	(88,064)	-	-
THOMASTON-UPSON COUNTY SCHOOLS	(3,367,120)	(3,005,453)	(4,616,412)	(5,646,176)	-	-
THOMASVILLE CITY SCHOOLS	(2,722,446)	(2,769,858)	(3,676,604)	(4,340,532)	-	-
THREE RIVERS REGIONAL LIBRARY	(135,814)	(116,815)	(160,695)	(200,085)	-	-
TIFT CO BOARD OF HEALTH DBA DIVERSIFIED ENTERPRISES	(5,598)	(9,531)	(13,237)	(16,064)	-	-
TIFT CO SCHOOLS	(6,434,415)	(6,135,479)	(8,849,935)	(11,206,510)	-	-
TOOMBS CO SCHOOLS	(2,612,702)	(2,427,108)	(3,246,080)	(3,961,637)	-	-
TOWNS CO SCHOOLS	(1,052,375)	(1,070,324)	(1,536,949)	(1,898,002)	-	-
TREUTLEN CO SCHOOLS	(824,956)	(852,631)	(1,247,669)	(1,611,465)	-	-
TRION CITY SCHOOLS	(1,213,827)	(1,162,839)	(1,581,169)	(1,863,351)	-	-
TROUP CO SCHOOLS	(9,588,590)	(9,153,908)	(13,314,125)	(16,629,500)	-	-
TROUP HARRIS COWETA REG LIB	(104,252)	(97,586)	(131,410)	(152,767)	-	-
TURNER CO SCHOOLS	(1,168,834)	(1,021,960)	(1,542,027)	(1,984,491)	-	-
TWIGGS CO SCHOOLS	(1,062,223)	(939,006)	(1,014,711)	(1,214,760)	-	-
TWIGGS COUNTY BOARD OF HEALTH	(6,348)	(702)	-	-	-	-
TWIN LAKES LIBRARY SYSTEM	(48,942)	(43,543)	(56,861)	(64,281)	-	-
UNION CO SCHOOLS	(2,904,213)	(2,734,722)	(3,821,524)	(4,708,910)	-	-
UNIVERSITY OF NORTH GEORGIA	(7,372,232)	(8,495,361)	(14,060,811)	(17,968,528)	-	-
UNIVERSITY OF WEST GEORGIA	(7,993,287)	(8,821,569)	(12,002,281)	(13,876,507)	-	-





**SCHEDULE C (continued)**

Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UTOPIAN ACADEMY FOR THE ARTS	(107,959)	(51,664)	(214,918)	(317,880)	-	-
UTOPIAN ACADEMY FOR THE ARTS ELEM SCH	106,019	107,082	73,273	(8,198)	-	-
VALDOSTA CITY SCHOOLS	(5,951,673)	(5,602,406)	(8,616,350)	(11,054,332)	-	-
VALDOSTA STATE UNIVERSITY	(6,003,659)	(5,769,878)	(7,830,998)	(9,146,167)	-	-
VIDALIA CITY SCHOOLS	(1,975,543)	(1,838,999)	(2,616,167)	(3,313,587)	-	-
WALKER CO SCHOOLS	(8,388,019)	(8,258,018)	(11,225,683)	(13,354,615)	-	-
WALTON CO SCHOOLS	(10,542,957)	(10,513,793)	(15,610,648)	(19,855,468)	-	-
WARE CO SCHOOLS	(5,032,054)	(4,785,273)	(7,244,425)	(9,402,449)	-	-
WARREN CO SCHOOLS	(608,074)	(609,689)	(846,760)	(1,017,511)	-	-
WARREN COUNTY PUBLIC LIBRARY	(3,089)	(7,893)	(10,025)	(12,411)	-	-
WASHINGTON CO SCHOOLS	(2,554,313)	(2,390,850)	(3,384,264)	(4,354,094)	-	-
WAYNE CO SCHOOLS	(3,992,869)	(3,919,318)	(5,476,835)	(6,892,477)	-	-
WEBSTER CO SCHOOLS	(498,173)	(461,187)	(479,498)	(588,731)	-	-
WESLEY INTERNATIONAL ACADEMY	(624,619)	(641,546)	(1,051,788)	(1,473,837)	-	-
WEST GA REG LIBRARY	(139,911)	(130,033)	(180,519)	(233,131)	-	-
WEST GEORGIA RESA	(815,824)	(732,280)	(1,027,585)	(1,238,604)	-	-
WEST GEORGIA TECHNICAL COLLEGE	(1,890,726)	(1,717,423)	(1,963,838)	(2,295,024)	-	-
WESTSIDE ATLANTA CHARTER SCHOOL	(105,529)	(145,195)	(431,425)	(673,865)	-	-
WHEELER CO SCHOOLS	(944,136)	(906,954)	(1,246,680)	(1,477,690)	-	-
WHITE CO SCHOOLS	(3,331,884)	(3,109,873)	(4,523,883)	(5,727,583)	-	-
WHITFIELD CO SCHOOLS	(10,351,987)	(10,005,691)	(14,867,191)	(18,816,507)	-	-
WHITFIELD COUNTY BOARD OF HEALTH	(659)	-	-	-	-	-
WHITFIELD COUNTY DFCS	(3,687)	(5,692)	(7,946)	(9,836)	-	-
WILCOX CO SCHOOLS	(906,112)	(906,193)	(1,355,966)	(1,708,275)	-	-
WILKES CO SCHOOLS	(1,648,815)	(1,513,507)	(1,861,821)	(2,138,947)	-	-
WILKINSON CO SCHOOLS	(1,602,242)	(1,431,073)	(1,563,371)	(1,825,341)	-	-
WIREGRASS GEORGIA TECHNICAL COLLEGE	(1,964,081)	(1,831,354)	(1,943,702)	(2,093,373)	-	-
WORTH CO SCHOOLS	(2,871,504)	(2,623,642)	(3,385,582)	(4,043,471)	-	-
WORTH COUNTY LIBRARY SYSTEM	(25,091)	(23,428)	(31,058)	(38,417)	-	-
YI HWANG ACADEMY OF LANGUAGE EXCELLENCE	<u>94,577</u>	<u>95,525</u>	<u>65,365</u>	<u>(7,312)</u>	-	-
STATE DEPARTMENT OF EDUCATION	<u>(9,899,777)</u>	<u>(4,572,784)</u>	<u>(5,395,817)</u>	<u>(6,697,076)</u>	-	-
TOTAL	<u><u>\$(1,720,500,000)</u></u>	<u><u>\$(1,694,896,000)</u></u>	<u><u>\$(2,509,369,000)</u></u>	<u><u>\$(3,189,665,000)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



## **SCHEDULE D**

### **SUMMARY OF MAIN PLAN PROVISIONS AS INTERPRETED FOR ACCOUNTING AND REPORTING VALUATION PURPOSES**

The Teachers Retirement System of Georgia began operation as of January 1, 1945. The System is supported by the joint contributions of the members and their employers. All teachers employed by an agency of and within the State of Georgia are eligible for membership in the System. The State makes contributions for certain retired members of local funds and certain benefits are payable by the System to them or on their account.

The following summary describes the main benefit and contribution provisions of the System as interpreted for the valuation.

#### **1 - DEFINITIONS**

"Prior service" means service rendered prior to January 1, 1945 for which credit is allowed. "Creditable service" means the sum of membership service and prior service. "Earnable compensation" means the full rate of compensation that would be payable to a member teacher if he worked the full normal working time and shall include compensation paid to a member by an employer from grants or contracts made by outside agencies with the employer. "Employer" means the State of Georgia, the county or independent board of education, the State Board of Education, the Board of Regents of the University System of Georgia, or any other agency of and within the State by which a teacher is paid.

#### **2 - BENEFITS**

##### **MEMBERS OF THE RETIREMENT SYSTEM**

###### **Service Retirement Benefit**

Condition for Allowance	Any member may retire on a service retirement allowance upon the attainment of age 60 and the completion of 10 years of creditable service or upon the completion of 25 years of creditable service.
Amount of Allowance	The service retirement allowance consists of: <ul style="list-style-type: none"><li>(a) An annuity which is the actuarial equivalent of the member's accumulated contributions at the time of his retirement; and</li><li>(b) A pension which, together with the annuity, will provide a total annual allowance equal to 2.00% of the member's average annual compensation during the two consecutive years of his creditable service as a contributing member producing the highest such average, multiplied by the number of years of his creditable service limited to 40 years.</li></ul>



## SCHEDULE D (continued)

If the member has less than 30 years of creditable service and has not attained age 60 at the time of retirement, his allowance is reduced by the lesser of 1/12 of 7% for each month that retirement precedes age 60 or 7% for each year or fraction of a year by which the member has less than 30 years of creditable service at the time of retirement.

The minimum service retirement allowance is \$17 per month for each year of creditable service, not to exceed 40 years of such service.

In no event will a teacher who was a member on June 30, 1961 receive a smaller retirement allowance than he would have received under the benefit provisions of the System in effect on that date.

### Disability Retirement Benefit

#### Condition for Allowance

A disability retirement allowance is payable to any member who becomes permanently incapacitated, mentally or physically, for the further performance of duty, after having rendered 10 or more years of creditable service.

#### Amount of Allowance

If a member qualifies for either service retirement or disability retirement and a service retirement calculation exceeds the amount that he would receive on disability, he shall receive a service retirement allowance. Otherwise he receives a disability retirement allowance determined as a service retirement allowance on the basis of the member's creditable service and compensation up to the time of disability, but with no reduction for age.

### Death Benefit

#### Condition for Allowance

A death benefit is payable on account of a member who dies after having completed 10 or more years of creditable service provided there is a named living beneficiary.

#### Amount of Allowance

The death benefit is the amount which would have become payable to the member's beneficiary had the member retired on the date of his death on either a service retirement allowance or a disability retirement allowance, whichever is larger, and died after an election of Option 2 had become effective.

### Vesting Benefit

#### Condition for Allowance

A member who withdraws from service prior to attaining age 60 after having rendered at least 10 years of creditable service and who elects to leave his accumulated contributions in the System is eligible for a vesting retirement allowance upon application therefore upon the attainment of age 60 or at any time thereafter.

#### Amount of Allowance

The vesting allowance is determined as a service retirement allowance on the basis of the member's creditable service and compensation up to the time of withdrawal from service and on the basis of his age at the time the allowance commences.



## SCHEDULE D (continued)

### Return of Contributions Prior to Retirement

Upon a member's withdrawal from service or death prior to retirement, his accumulated contributions together with the accumulated interest are returned to him, or are paid to his designated beneficiary or estate, provided no other benefit is payable under the System.

### Return of Contributions After Retirement Under Maximum Plan

Benefits are payable to a member retired on service or disability for the remainder of his lifetime under the maximum plan. In the event total monthly benefits paid at the time of death are less than the contributions which the member made to the System, the difference between the benefits paid and the amount of contributions is refunded to the member's designated beneficiary or estate, provided no optional allowance has been selected.

### Optional Allowances

Upon retirement, any member may elect to convert the retirement allowance otherwise payable to him, except any additional pension payable under the minimum provision, to a reduced retirement allowance of equivalent actuarial value in one of the following optional forms:

Option 1. If he dies before receiving in annuity payments the amount of his accumulated contributions at retirement, the balance is paid to his designated beneficiary or to his estate; or

Option 2. Upon his death his reduced retirement allowance is continued throughout the life of and paid to his designated beneficiary; or

Option 2 Pop-up. A member may elect Option 2 with the added provision that in the event the designated beneficiary predeceases the member, the retirement allowance payable to the member after the designated beneficiary's death shall be equal to the retirement allowance which would have been payable had the member not elected the option; or

Option 3. Upon his death one-half of his reduced retirement allowance is continued throughout the life of and paid to his designated beneficiary; or

Option 3 Pop-up. A member may elect Option 3 with the added provision that in the event the designated beneficiary predeceases the member, the retirement allowance payable to the member after the designated beneficiary's death shall be equal to the retirement allowance which would have been payable had the member not elected the option; or

Option 4. A reduced retirement allowance payable during the life of the retired member, with the provision that upon his death some other benefit shall be payable; provided that the total value of such benefits is the actuarial equivalent of the retirement allowance he would have received without optional modification and provided the benefit is approved by the Board of Trustees; or



## SCHEDULE D (continued)

Option 5. A reduced retirement allowance together with a partial lump sum distribution not to exceed the sum of 36 months of the member's monthly retirement allowance that would have been payable if this option was not elected. This option may be elected with any other option described above. This option is not available to disability retirements or members subject to the minimum benefit formula.

### Cost-of-Living Adjustment

The retirement allowances of members or of any beneficiary of a member who died in service will be subject to adjustment as of each January 1 and July 1 based upon the change in the average CPI during the previous six-month period. The maximum increase in retirement allowances for any such six-month period will be 1-1/2%. If the CPI decreases, no reduction in allowance will be made for the first 2-1/2% of a reduction and retirement allowances will not be reduced below the amounts initially paid upon retirement.

In addition, for members who retired prior to January 1, 2013, a one-time 3% increase on the first \$37,500 of members' allowances is made at retirement. Members who retire on or after January 1, 2013 do not receive this increase.

A member who retires prior to age 60 with less than 30 years of creditable service is not eligible for post-retirement adjustments until such time as the member reaches age 60 or would have obtained 30 years of creditable service, whichever occurs earlier.

### 3 - CONTRIBUTIONS

#### By Members

Each member contributes 6.00% of his earnable compensation. However, no contributions are payable after the attainment of age 65 and the completion of 40 years of creditable service unless the member elects to continue to make contributions. Members may elect to cease making contributions after the completion of 40 years of creditable service.

#### By Employers

The employer contributes at a specified percentage of active member payroll determined annually by actuarial valuation.



**SCHEDULE E**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

All assumptions, with the exception of the discount rate, payroll growth and the inflation component of the rates of salary increases, were adopted by the Board on May 13, 2020.

INVESTMENT RATE OF RETURN (Discount Rate): 7.25% per annum, net of investment expenses, compounded annually (including inflation of 2.50%).

**SALARY INCREASES\*:**

<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>	<u>Service</u>	<u>Annual Rate</u>
0	8.75 %	7	4.25 %	14	3.25 %
1	7.25	8	3.75	15	3.25
2	5.75	9	3.75	16	3.00
3	5.25	10	3.50	17	3.00
4	5.00	11	3.50	18	3.00
5	5.00	12	3.50	19	3.00
6	5.00	13	3.50	20 or more	3.00

\*includes price inflation component of 2.50% and a real rate of salary increase component of 0.50%



**SCHEDULE E (continued)**

SERVICE RETIREMENT:

AGE	Annual Rate			
	Male		Female	
	<u>Less than 30 years of service</u>	<u>30 or more years of service*</u>	<u>Less than 30 years of service</u>	<u>30 or more years of service**</u>
50	3.00 %	52.00 %	2.75 %	50.00 %
55	5.00	37.00	5.75	35.00
60	20.00	34.00	25.00	40.00
61	18.00	30.00	25.00	40.00
62	25.00	35.00	25.00	43.00
63	22.00	28.00	25.00	43.00
64	22.00	28.00	24.00	43.00
65	27.00	27.00	32.00	32.00
66	32.00	32.00	32.00	32.00
67	30.00	30.00	32.00	32.00
68	30.00	30.00	30.00	30.00
69	30.00	30.00	30.00	30.00
70	30.00	30.00	30.00	30.00

\*An additional 10% are assumed to retire at 30 years of service for ages between 50 and 64.

\*\*An additional 15% are assumed to retire at 30 years of service for ages between 50 and 61.



**SCHEDULE E (continued)**

SEPARATION BEFORE SERVICE RETIREMENT:

Age	Death*	Disability	Annual Rate of		
			Withdrawal		
			Years of Service		
			0-4	5-9	10+
<b>Male</b>					
20	0.0375%	-	27.00%	-	-
25	0.0336	-	17.00	13.00%	-
30	0.0437	-	14.00	6.50	6.00%
35	0.0549	0.0165%	14.00	6.25	3.50
40	0.0714	0.0275	13.00	6.25	2.75
45	0.1087	0.0720	13.00	6.00	2.50
50	0.1799	0.1360	11.25	5.75	2.75
55	0.2828	0.2400	11.75	5.50	3.25
60	0.4441	-	12.00	6.00	-
64	0.6475	-	15.00	7.50	-
<b>Female</b>					
20	0.0139%	-	28.00%	-	-
25	0.0148	-	13.50	12.00%	-
30	0.0235	-	13.50	7.00	6.00%
35	0.0345	0.0152%	13.00	7.00	4.00
40	0.0493	0.0312	12.00	6.50	3.00
45	0.0728	0.0650	10.75	6.00	2.50
50	0.1107	0.1400	10.75	5.50	3.00
55	0.1687	0.3400	10.75	5.00	3.00
60	0.2554	-	11.50	5.50	-
64	0.3665	-	15.00	7.50	-

\* The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% is used for death prior to retirement. Future improvement in mortality rates is assumed using the MP-2019 projection scale generationally. These rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The proposed rates shown above are based on a projection to 2015. Actual mortality rates would be projected generationally.





**SCHEDULE E (continued)**

DEATHS AFTER RETIREMENT: The Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally is used for death after service retirement and beneficiaries. The rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally is used for death after disability retirement. The rates of improvement have been reduced by 20% for all years prior to the ultimate rate. The representative rates shown below are based on a projection to 2015. Actual mortality rates are projected generationally to the year of the measurement.

<u>Age</u>	<u>Annual Rate of Death After</u>			
	<u>Service Retirement*</u>		<u>Disability Retirement*</u>	
	<u>Men</u>	<u>Women</u>	<u>Men</u>	<u>Women</u>
40	0.0714%	0.0493%	0.8444%	0.7386%
45	0.1087	0.0728	1.2146	1.1004
50	0.1799	0.1107	1.8432	1.6181
55	0.5241	0.3901	2.4790	1.9679
60	0.6440	0.4136	3.0569	2.2548
65	0.8433	0.5260	3.7177	2.6170
70	1.4580	0.9329	4.6328	3.3740
75	2.7028	1.7905	6.1798	4.7842
80	4.9635	3.4310	8.8648	7.2311
85	9.0522	6.5905	13.0223	11.2015
90	16.0712	12.3050	18.8001	16.0832
95	26.1186	21.7258	27.0439	22.7586

\*Rates as of 2015

COST OF LIVING: Increases of 1.5% semi-annually.

PAYROLL GROWTH ASSUMPTION: 3.00%

ADMINISTRATIVE EXPENSES: 0.20% of active members' payroll included in normal contribution.

ASSET METHOD: Market Value.

PERCENTAGE MARRIED: 100% of active members were assumed to be married with the husband 4 years older than his wife.

UNUSED SICK LEAVE: 1.50% for members who retire on early retirement and for members who retire with unreduced retirement before 30 years of service and a 2.00% load for members who retire with 30 or more years of service.

TERMINATING VESTED MEMBERS: Prior to age 50, 30% of active vested members who terminate are assumed to elect a refund in lieu of a benefit; on or after age 50, 20% of active vested members who terminate are assumed to elect a refund in lieu of a benefit. Benefits are assumed to begin at age 60.



## **SCHEDULE F**

### **FUNDING POLICY OF THE TRS BOARD OF TRUSTEES**

The purpose of the funding policy is to state the overall funding objectives for the Teachers Retirement System of Georgia (the “System”), the benchmarks that will be used to measure progress in achieving those goals, and the methods and assumptions that will be employed to develop the benchmarks. It is intended that the funding policy will remain unchanged until the objectives below are met.

#### **I. Funding Objectives**

The goal in requiring employer and member contributions to the System is to accumulate sufficient assets during a member’s employment to fully finance the benefits the member is expected to receive throughout retirement. In meeting this objective, the System will strive to meet the following funding objectives:

- To develop a pattern of contribution rates expressed as a percentage of member payroll as measured by valuations prepared in accordance with applicable State laws and the principles of practice prescribed by the Actuarial Standards Board.
- To maintain an increasing funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of improved actuarial condition. The long-term objective is to attain a 100% funded ratio over a reasonable period of future years.
- To maintain adequate asset levels to finance the benefits promised to members and to monitor the future demand for liquidity.
- To promote intergenerational equity for taxpayers with respect to contributions required for the benefits provided by the System.

#### **II. Measures of Funding Progress**

To track progress in achieving the System’s funding objectives, the following measures will be determined annually as of the actuarial valuation date (with due recognition that a single year’s results may not be indicative of long-term trends):

##### **Funded ratio**

The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial assumptions.

##### **Unfunded Actuarial Accrued Liability (UAAL)**

- Transitional UAAL - The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
- New Incremental UAAL - Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuation.
- Total UAAL - In each valuation year, this is the sum of the remaining balance of the Transitional UAAL and the remaining balance of each New Incremental UAAL.

##### **UAAL Amortization Period**

- The Transitional UAAL will be amortized over a closed period equal to the amortization period determined in the valuation preceding the adoption of the funding policy not to exceed 30 years.
- Each New Incremental UAAL shall be amortized over a closed 30-year period.



## SCHEDULE F (continued)

### Employer Contribution Rates

- Employer Normal Contribution Rate – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-3-43.
- In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined by the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.

### Stability of Employer Contribution Rates

The valuation methodology, including the amortization of the UAAL would be expected to maintain reasonably stable contribution rates. In each valuation, a single equivalent UAAL amortization period will be determined equal to the number of years that the sum of all of the individual amortization payments for the Transitional UAAL and each New Incremental UAAL determined above would be expected to fully amortize the Total UAAL. The employer contribution rate established in the prior valuation can be maintained provided that the payment of this rate results in a reduction from the prior valuation of at least one-year to the single equivalent UAAL amortization period.

### III. Methods and Assumptions

The annual actuarial valuations providing the measures to assess funding progress will utilize the actuarial methods and assumptions last adopted by the Board based upon the advice and recommendation of the System's actuary. These include the following primary methods and assumptions:

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal actuarial cost method.
- The long-term investment rate of return assumption will be based on the discount rate adopted by the Board of Trustees.
- The actuarial value of assets will be set equal to the market value of assets as of the valuation date immediately preceding the adoption of this funding policy. The actuarial value of assets in subsequent valuations will be determined by recognizing the annual differences between actual and expected market value of assets over a 5-year period.

In order to insure the sufficiency of long-term funding of benefits, the annual employer contribution rate determined in each actuarial valuation shall not be less than the employer normal cost contribution rate plus a contribution rate for administrative expenses.

The actuary shall conduct an investigation into the System's experience at least every five years and utilize the results of the investigation to form the basis for recommended assumptions and methods.

### IV. Funding Policy Progress

The Board will periodically have actuarial projections of the valuation results performed to assess the current and expected future progress towards the overall funding goals of the System. These periodic projections will provide the expected valuation results over at least a 30-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.